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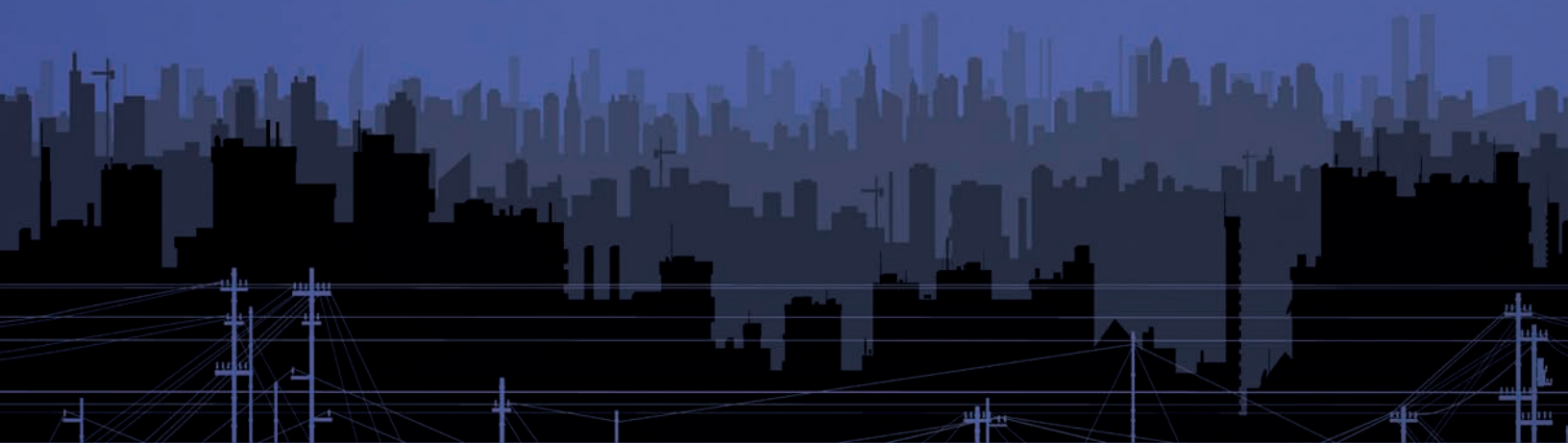
FAIR & EQUITABLE

IAAO

Property Tax Incentives: Policy Debate and Political Issues

Joan Youngman



IAAO Call for Candidates—Are You a Leader?

Becoming an IAAO Executive Board Member

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

To be considered for nomination, prospective candidates must submit a nomination request to IAAO Headquarters. Candidate information materials, instructions, and application forms are available at IAAO.org.

The Nominating Committee is chaired by the Immediate Past-President of IAAO. There are specific criteria regarding IAAO participation that must be met by candidates.

The prerequisite requirements for candidacy are provided in the online candidate information resources. Once the election slate is selected, IAAO conducts a balloting process with the voting membership. Regular members vote for regular board positions and associate members vote for the associate member position on the ballot. For the 2017 election, there is not an associate member candidate position on the ballot.

Promotions and mailings generally must be done at the candidate's expense. Special promotional opportunities are available to all candidates through IAAO. This information is detailed in the online candidate information resources.

Becoming an IAAO Officer

To be considered for nomination as an officer, you must submit a nomination request to IAAO Headquarters. Candidate information materials, instructions, and application forms are available at IAAO.org.

Candidates must have previously served as a member of the Executive Board and their term on the board must have expired at least one year prior to the term of the officer position. There are four (4) officer positions at IAAO—President, President-Elect, Vice-President, and Immediate Past-President. Each position is limited to a one-year term. The IAAO Executive Director serves as the Secretary/Treasurer for the organization.

The President-Elect and the Vice-President are elected by IAAO members who are eligible to vote. The President-Elect automatically succeeds to the office of President when his/her President-Elect term ends.

Officers (i.e., Vice-President, President-Elect, President, and Past-President) normally serve one-year terms in consecutive years, requiring a four-year commitment. The officer positions require a significant amount of time and officers are expected to attend all Executive Board meetings, the IAAO annual conference, and various other meetings. They may also be called upon to act as spokespersons for the association at functions of IAAO and its chapters and affiliates.

Voting Regions

Board members are elected from three regions. The regions are identified as Region 1, Region 2, and Region 3. Voting region information is available at IAAO.org.

What's Next?

To start your candidacy, go to the IAAO website at IAAO.org under About Us/Executive Board/Elections for information about the process, an application and the election schedule. All candidate filings will be completed online. If you have questions about candidacy, or the election process in general, please feel free to contact the Nominating Committee Chair, W.A. (Pete) Rodda, CAE, RES, at pastpresident@iaao.org.

Take the first step on your pathway to professional excellence as a leader in IAAO.

International Association of Assessing Officers Executive Board 2017 Election Calendar

Action	Deadline
Candidate questionnaires must be completed and submitted to the Executive Director for distribution to the Nominating Committee. Candidate profile forms and photographs must be submitted to the Executive Director for inclusion with the official ballots.	Saturday, July 1
Nominating Committee meeting to plan for candidate interviews. Nominating Committee conducts any needed candidate interviews via telephone.	Prior to August 1
Slate of nominated candidates is certified by the Nominating Committee Chair to the Executive Director and publicized as soon as possible in an IAAO publication. List of selected candidates is posted to the IAAO website as soon as candidates are notified.	Tuesday, August 15
Individuals wishing to be nominated by petition must submit completed petitions to the Executive Director within five (5) days of the end of annual conference.	Monday, October 2
Election in progress. Ballots and profiles shall be sent electronically to all regular members by November 1. A separate ballot shall be sent electronically to all associate members in the year for which an election for the Executive Board associate member position occurs and shall contain only the candidates for the Executive Board associate member position.	November 1–30
Election campaign reports must be filed with the Executive Director.	Thursday, December 7
Candidates wishing to challenge the election results must transmit challenges to the Executive Director.	Sunday, December 31
Election results shall be certified at the first Executive Board meeting following the December 31 challenge deadline or the first meeting after any challenge is resolved. The vote to destroy the ballots occurs.	After December 31

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IAAO
International Association of Assessing Officers
Valuing the World

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What's Happening at IAAO

The IAAO 38th Annual Legal Seminar will take place in Seattle, Washington.

Program on Comparable Transactions Offered at Conference

"Understanding and Using Comparable Transactions," a newly acquired one-day forum, will be offered as the post-conference education event in Las Vegas.

The course will be held on Wednesday, September 27, from 1:00 to 4:00 p.m., and on Thursday, September 28, from 8:00 to11:00 a.m.

The class will be instructed by Patrick Alesandrini, CAE, IAAO Senior Instructor and the Assistant Chief Deputy of Valuation for the Hillsborough County (Florida) Property Appraiser.

This forum is designed to enhance the understanding and use of comparable properties. Appraisers use comparable property information every day. The entire appraisal process is dependent on the comparison of data.

The analysis of real estate transactions is a critical component in the valuation of real property. The proper recognition and identification of what is a comparable, why it has been selected as a comparable, and how the comparable is used are critical to the appraisal process.

Conference registration is required in order to attend the course, and the fee for the course is an additional $125 for members and $220 for nonmembers.

Participation will be limited to 50 people, and a minimum of 20 registrations must be received by the early-bird deadline of July 21, 2017, or the workshop will be canceled.

Attendees will receive seven hours of IAAO continuing education credit.

Registration for Legal Seminar Opens this Month

Online registration opens in June for the IAAO 38th Annual Legal Seminar, scheduled for December 7–8, 2017, at the Marriott Seattle Waterfront hotel.

The Legal Seminar offers the unique perspective of members who are primarily involved in legal issues. The annual seminar presents substantive and procedural developments in law that affect assessments and valuation.

Topic areas scheduled for the seminar include a review of recent developments in real property taxation, complex valuation problems, special topics, and ethics and public policy.

July Webinar to Focus on IAAO Library Resources

How to get the most out of the IAAO library is the focus of July's complimentary webinar, "Finding a Needle in a Haystack: How to Research Like a Pro," set for Wednesday, July 19, at noon CDT.

The IAAO Research Library is so much more than books. Join us for an all-new hands-on training for the do-it-yourself researcher. You'll learn to find benchmarking data, special property appraisal methods, easy shortcuts for researching assessment topics, practical tips for the novice researcher, and international resources for the not-so-fainthearted.

Register online at www.iaao.org/webinars.

Registration is still open for the June 21 webinar, "Becoming a Mobile Assessor," which reviews the differences between mobile and integrated mobile, including the importance of workflow, reporting, real-time field tracking, and quality control.

IAAO President-Elect Reviews AVM Standard at IPTI Symposium

The revised IAAO *Standard on Automated Valuation Models (AVMs)* was the subject of a presentation by President-Elect Dorothy Jacks, AAS, at the International Property Tax Institute's Mass Appraisal Valuation Symposium in Sydney, Australia.

President-Elect Jacks spoke on May 9 on the redevelopment of the standards during a program on valuation standards at the symposium.

The IAAO AVM standard provides guidance for public and private-sector mass appraisal activities, private-sector single-property appraisals, and programs for the review of appraisals, real estate held in portfolio, and mortgage-backed securities that depend on AVM systems.

Following a recent update, the standard was exposed to the membership and will be submitted to the Executive Board for approval.

What's in the Journal

The *Journal of Property Tax Assessment & Administration* Volume 14, Issue 1, 2017 is now available.

The journal was recently mailed to print members and can be read online at www.iaao.org/journal.

Articles in the issue are as follows:

- "Do Infill Properties and Major Property Improvements Create Externalities That Affect Property Taxes?" Andrew T. Carswell, Ph.D.
- "Cash-Only Real Estate Transactions and Property Prices in San Francisco, California," Yamile Abdala Rioja
- "Understanding Intangible Assets and Real Estate: A Guide for Real Property Valuation Professionals," the IAAO Special Committee on Intangibles
- "Do Water Towers Affect Property Values?" Randall S. Guttery, Ph.D., and Carolyn Reichert, Ph.D.
- "Utilizing Logistic Regression Modeling to Measure Generational-Age-Cohort Housing Preferences in the District of Columbia," Latanya N. Brown-Robertson, Daniel Muhammad, and Charlotte Otabor.

The journal is a joint publication of IAAO and the International Property Tax Institute.

From the President

Randy Ripperger, CAE

Dear IAAO Members,

The Executive Board met April 21–22, 2017, in New Orleans, Louisiana.

Vision 2020 Strategic Long Range Plan

Strategic planning is a process rather than a product or project. Staying focused on a strategic plan is a living and dynamic process. At the April meeting, Board members, committee chairs, and others in attendance spent approximately a half-day focusing on the IAAO draft Vision 2020 Strategic Long-Range Plan that came out of the January Board meeting. Breakout groups were formed to review comments collected from subcommittees at Spring Leadership Days. The comments were used to evaluate and refine the wording in the Strategic Plan. Strategies were prioritized in order to ensure effective use of financial, staff, and volunteer resources.

The proposed changes have been compiled into a single document adopted by the Executive Board. Charges to staff, subcommittees, or task forces will be reviewed and clarified so that efforts are focused around high-priority strategies. As said many times last year by Immediate Past-President Pete Rodda, we're going to "work the plan."

Body of Knowledge

The Board was updated on the progress of the Body of Knowledge project. Robyn Rickenbach, president of Springboard International (a business advisory group), presented a report on the current status of this extensive project. Ms. Rickenbach is working with Ron Worth, CAE, Executive Director, and Larry Clark, CAE, Director of Strategic Initiatives, to move this project forward. They have assembled approximately 1,000 pages of information so far. Organizing it will still take some time.

Education Initiatives

For the past several years, IAAO has made a substantial commitment to update its course offerings and methods of content delivery. This commitment continues in 2017 with the approval of project plans to create online versions of Course 102 Income Approach to Valuation, Course 331 Mass Appraisal Practices and Procedures, and Course 300 Fundamentals of Mass Appraisal. The creation of two task forces was approved to review and update Courses 102 and 300 prior to creating the online versions.

IAAO staff members are looking into ways that online courses can be developed and delivered faster. As new ideas and methods arise, they will be applied to these new projects. The goal is to be responsive to the continually changing educational needs of IAAO members and a new generation of students taking IAAO courses.

Governing Documents

The Board approved amendments to Procedural Rules, Section 7 Meetings and Section 10 Professional Designations. A recommendation for new amendments to the Bylaws was approved for 30-day exposure. Amendments to previously exposed Bylaws, Section 3 Membership, 3.14, were approved. The Board also

(continued on p. 8)

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Send a Word or rich text format (RTF) file of your manuscript to Christopher Bennett, bennett@iaao.org. A letter stating that the paper has neither been published nor is under consideration elsewhere must accompany the submission.

EXECUTIVE OFFICES
International Association of Assessing Officers
314 W 10th Street
Kansas City, Missouri 64105-1616 USA
816/701-8100 • Fax 816/701-8149
800/616-4226 • IAAO.org

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FCIAAO Celebrates 30 Years

Brian Loughrey, CFE

The Florida Chapter of IAAO wrapped up its 30th anniversary conference and business meeting in April. The three-day conference was held at the Hutchinson Island Marriott on the east coast of Florida. The conference broke chapter attendance records with 306 registrants, including 28 elected property appraisers and 22 vendors.

The conference kicked off with a general session that included a welcome from the host county Property Appraiser, Laurel Kelly, followed by an update from Past Chapter President and current IAAO President-Elect Dorothy Jacks, AAS. The afternoon was rounded out by a presentation on Florida Cracker history by Raymond McIntyre, Property Appraiser for Highlands County, and then a presentation on the state of the housing market by Brad O'Connor, Ph.D., from the Florida Association of Realtors.

FCIAAO new designees celebrate their accomplishment.

Tony Hodge Award

At the end of the program on the first day, the chapter recognized 16 members with the Tony Hodge Award. This award is named for a past chapter president who worked tirelessly promoting IAAO education and encouraging individuals to pursue an IAAO professional designation. In recognition of his efforts and to memorialize his legacy, the FCIAAO Executive Board created an award in his name.

The Tony Hodge Award is granted to FCIAAO members who earn their IAAO professional designation in the previous year. The award, a $500 check, is presented to new designees at the chapter's annual conference. Based on the number of members who earned this recognition, the chapter is optimistic about its chances to retake the Virginia Cup at the IAAO Annual Conference in Las Vegas.

Educational Sessions

The chapter has several standing committees that are charged with creating an exciting and timely track of educational sessions. The tracks at this conference were real property, exemptions, and information technology/geographic information systems. The Tangible Personal Property Steering Committee hosts a seminar over three days in January to better coincide with tax year duties.

The evening program on the second day featured a business meeting presided over by outgoing President Brian Loughrey and an election of the Executive Board for the 2017–2018 year. After the new board was installed by President-Elect Jacks, incoming chapter President Tracy Drake closed out the evening with drawings of door prizes from the vendors, followed by a night of dancing to 1980s music, since the chapter was founded in 1987.

Final Day

The conference come to a close on the third day, but not before a legal update by long-time chapter member Gaylord "Jay" Wood, Jr., Esq., and a legislative update from Hillsborough County Property Appraiser Bob Henriquez, who served four terms as a state representative in the Florida Legislature.

Starting with this annual conference, the Executive Board is identifying a local charity to benefit at each location the conference is held. In Martin County, The House of Hope was chosen as the beneficiary of the efforts of the members and vendors, whose generous donations to the food drive were well beyond expectations.

2017 FCIAAO officers are sworn in by IAAO President-Elect Dorothy Jacks, AAS.

"Dark Store" Controversy

by Stephanie E. Cangialosi, Salt Talk Blog, *Bloomberg BNA*

Dark stores, property tax and the changing face of the retail industry, part one
(published March 30, 2017)
Blog presents an overview of issues surrounding the "dark store" controversy as the first part of a three-part interview series.

https://www.bna.com/property-tax-post-b57982085980/

Dark stores, property tax and the changing face of the retail industry, part two
(published April 6, 2017)
Blog presents the point of view of big-box national retailers as described by Michelle DeLappe, Esq. The topic of deed restrictions is prominently not addressed in the interview.

https://www.bna.com/property-tax-post-b57982086403/

Dark stores, property tax and the changing face of the retail industry, part three
(published April 13, 2017)
Blog presents the point of view of local taxing jurisdictions as described by Jack Van Coevering, Esq. (Michigan), and Kathryn Myers, Esq. (Kansas). The topic of anticompetitive deed restrictions is addressed.

https://www.bna.com/property-tax-post-b57982086669/

Chicago, Illinois, United States

Property tax incentives would support rail car assembly plant, other industrial redevelopment projects
(published April 19, 2017)
by City of Chicago

City of Chicago news release identifies property tax incentives for four projects, which in aggregate would create 510 new jobs and 250 temporary construction jobs. Total property tax savings is $7,795,000 over 12 years ($649,583 per year). That works out to about $1,274 per permanent job per year.

https://www.cityofchicago.org/city/en/depts/dcd/provdrs/ec_dev/news/2017/april/property-tax-incentives-would-support-rail-car-assembly-plant--o.html

Jamaica

Poisonous property tax vine was planted long ago
(published April 18, 2017)
by Stephen Edwards

Political commentary praises the governing Jamaica Labour Party for lowering property tax rates to adjust to large increases in property values from a 2013 revaluation.

http://www.jamaicaobserver.com/columns/Poisonous-property-tax-vine-was-planted-long-ago_95826

Pennsylvania, United States

Philadelphia taking harder look at nonprofit property-tax exemptions
(published April 19, 2017)
by Harold Brubaker, *Philly News*

Article discusses efforts by the Philadephia, Pennsylvania, Office of Property Assessment to apply a strict interpretation of criteria affecting the eligibility of nonprofit organizations to receive full or partial property tax exemptions. The article states that "eight of the top 10 employers are nonprofits." A 5-prong test of eligibility is being applied.

http://www.philly.com/philly/columnists/harold-brubaker/Philadelphia-taking-hard-look-at-nonprofit-property-tax-exemptions-Presbyterian-Friends-University-of-Pennsylvania.html

How much of Pittsburgh property is untaxed? (and how does the city get its money?)
(published April 17, 2017)
by Katie Blackley, 90.5 WESA

Article discusses the approximately 40 percent of Philadelphia properties that are exempt from property taxes. Philadelphia is struggling with a large number of vacant residential properties.

http://wesa.fm/post/how-much-pittsburgh-property-untaxed-and-how-does-city-get-its-money#stream/0

Philippines

Supreme Court halts QC's real property tax hike
(published April 18, 2017)
by Ina Reformina, *ABS-CBN News*

Article discusses a restraining order against a City of Quezon ordinance that would increase real property values by 100–500 percent. A coalition of homeowners acknowledged that property values for assessment purposes should increase, but over time instead of all at once.

http://news.abs-cbn.com/news/04/18/17/supreme-court-halts-qcs-real-property-tax-hike

Brunswick, Canada

New Brunswick government not doing enough to address property tax problems: Realtors
(published April x, 2017)
by Huddle Staff, *Huddle*

Report on efforts by the New Brunswick Real Estate Association to change how homes are valued for purposes of transfer taxes. Currently the transfer tax is based on the higher of the sale price or the assessed value.

http://huddle.today/new-brunswick-government-not-doing-enough-to-address-property-tax-problems-realtors/

Sandra Patterson

Fair Housing, Foreclosures, and Property Tax Revenues

The U.S. Supreme Court has ruled that a municipality can qualify to file suit under the federal Fair Housing Act for damages, including lost property tax revenue, caused by a bank's predatory lending practices. To collect damages, however, the municipality must demonstrate that the financial harm it suffered was a direct result of the bank's improper conduct and not merely a foreseeable outcome of a discriminatory practice.

The action was brought by the City of Miami against Bank of America and Wells Fargo and alleges that between 2004 and 2012, the banks engaged in intentionally predatory lending practices that targeted African-American and Latino customers. The city claimed that minority borrowers—in comparison to their equally creditworthy nonminority counterparts—were charged excessively high interest rates and unnecessary fees and were offered low teaser-rate loans that overstated the refinancing possibilities. The city further alleged that the banks failed to provide minority borrowers equal access to loan modifications or refinancing options when their mortgages were going into default.

Property Values Decline

The result of these practices, the city contended, was that predominately African-American and Latino neighborhoods suffered a disproportionate number of foreclosures, which led to vacant properties, neighborhood blight, and a decline in property values. The city claimed it was harmed by these practices because the foreclosures not only led to a decrease in the city's property tax revenues, but the deteriorated neighborhoods required additional expenditures for city services such as police, fire, code compliance, and debris removal.

To be able to sue for damages under a statute, a plaintiff must fit within the group of persons the statute was meant to protect and have been exposed to the harm anticipated when the statute was violated. The Fair Housing Act prohibits discrimination by "race, color, religion, sex, handicap, familial status, or national origin" in "the sale or rental [of] a dwelling" or in "the provision of services related to the transaction." The statute defines an "aggrieved person" as "any person who claims to have been injured by a discriminatory housing practice" or believes such an injury "is about to occur." The Court indicated that this definition suggests that Congress intended that the types of groups that could qualify for protection under the statute should be interpreted broadly.

City Qualifies to Sue

The city qualifies as an aggrieved person, the Court said, because it claims to have been injured by the banks' racial discrimination in their residential lending practices. Further, the financial harm the city claims falls within the "zone of interest" of the protections the statute is intended to ensure, the Court said. The city alleges the banks' discriminatory conduct resulted in a significant reduction in property values in the affected neighborhoods. This outcome harmed the city by diminishing its tax base, which impaired its ability to fund the costs of local government and provide needed services, the Court said.

That said, to collect damages from the banks, the standard the city must meet is one of "proximate cause," that is, the city must show that its revenue losses and increased costs for services in the affected areas were a direct consequence of the banks' discriminatory practices. It is not sufficient to contend that the losses were a foreseeable result of the banks' behavior as the Eleventh Circuit Court of Appeals, which heard the original appeal, had found.

The Supreme Court has remanded this issue to the Eleventh Circuit for further consideration. The Supreme Court said it was taking this approach because the boundaries of what constitutes proximate cause in this area have not been set in the first instance either by the Eleventh Circuit or by any other U.S. appellate court.

Justices Brennan, Sotomayer, Kagan, and Ginsberg and Chief Justice Roberts voted with the majority. Justices Thomas, Kennedy, and Alito dissented on the issues of whether the city met the standard of an aggrieved party or whether its injuries were of the type protected by the statute. The justices concurred with the majority that the harm suffered had to be a direct result of the discriminatory practices. Justice Gorsuch did not participate in the consideration or the decisions in this case.

(*Bank of America Corporation v. City of Miami, Florida* and *Wells Fargo & Co. v. City of Miami*, Florida, Supreme Court of the United States, nos. 15-1111 and 15-1112, May 1, 2017)

TIF Districts and Tax Appeals

A big box retailer's willingness to challenge a no-appeal covenant in a tax increment financing (TIF) agreement covering its property has resulted in a valuation decrease of over $1 million for a single tax year. The amount of the decrease, which represents a nearly 25 percent reduction of the original assessment, was aided by the taxpayer's appraisal which heavily weighted sales comparables of vacant stores.

The TIF agreement issue ultimately reached the Ohio Supreme Court. The value was determined on remand by the Ohio Board of Tax Appeals.

Under the TIF agreement signed by the county and participating property owners, property value increases were 100 percent exempt, but each participant was required to make a "service payment" based on its property's value. Property owners, however, were not permitted to contest the value assigned. The moneys generated by these service payments were deposited into the TIF fund and earmarked for improvements within the district. They also were used to reimburse the local school district for any lost revenue due to the exemption of the TIF property.

The TIF agreement stated that its provisions were intended to run with the land so that any successors or assigns of the original owners were subject to its terms. The TIF was set to operate for 30 years.

The developer of the big box store was one of the original signers of the agreement. He sold the property to the retailer about three months after the agreement was signed.

No Statutory Authority

The Ohio Supreme Court found that there was no statutory authority for restricting tax appeals in TIF districts. The statute regulating tax appeal boards does not list any restrictions on TIF property appeals, and the statute regulating TIFs does not mention prohibitions on assessment challenges, the court said.

Therefore, if such a provision were valid, the court explained, it would be enforceable as a matter of contract law or covenant law. The county and school district, as beneficiaries of the provision, have the burden to prove that they are entitled to relief under the agreement, the court said. The court remanded this issue to the Board of Tax Appeals (BTA) so that the county and school district would have an opportunity to present their case.

At the subsequent BTA hearing, the county argued that the no-appeal covenant should be enforced because the retailer signed the purchase contract knowing that there was a restriction on appeals in place. By filing the appeal, the county claimed, the retailer was violating the agreement and was merely seeking to avoid paying its fair share of the TIF district improvement costs.

Covenant Invalid

The board rejected these arguments, stating that they did not address under what legal authority the county could place such a restriction in the TIF contract. It also did not address why such a contract term would qualify as a covenant that could run with the land. Because the county had failed to show it was entitled to the restriction under contract or covenant law and because there was no statutory authority to support such a restriction, the BTA ruled that the retailer could proceed with its appeal.

As to the valuation, the board found the appraisal of the retailer's expert to be competent, reasonable, and well supported. The appraiser considered all three approaches to value. Her reconciled value, with a 50 percent weight on the sales comparison approach, came to $3,925,000.

Appraisal Details

For her sales comparison approach, the taxpayer's expert chose four sales of vacant retail buildings, which she adjusted for differences in location, physical features, economic characteristics, land-to-building ratio, and the like. She said she utilized different types of retail vacancies instead of concentrating on empty big box stores because she thought it would produce a more reliable result. The sales comparison value was $3,945,000.

For the cost approach, the appraiser chose to calculate the replacement cost new rather than the reproduction cost even though the property in the tax year in dispute was only four years old. She said she made this choice because the necessary details from the original construction were lacking. She also deducted a 20 percent depreciation allowance to account for physical and external obsolescence. The cost approach value was rounded to $3,820,000 with an improvement value of $2,947,935.

For the income approach, the appraiser estimated a net operating income of $394,434 and assigned a capitalization rate of 9.96 percent. These estimates produced a total value of $3,960,000.

(*Kohl's Illinois, Inc. v. Marion County Board of Revision*, Ohio Supreme Court, Slip Opinion no. 2014-Ohio-4353, October 9, 2014; *Kohl's Illinois, Inc. v. Marion County Board of Revision*, Ohio Board of Tax Appeals, Case No. 2011-2747, October 15, 2015; *Kohl's Illinois, Inc. v. Marion County Board of Revision*, Ohio Board of Tax Appeals, Case No. 2016-138, January 5, 2017)

Religious Exemptions

Parking spaces that a church leased to local university students for use during non-church hours were no longer exempt religious property. The New Hampshire Supreme Court ruled that the amount of time the spaces were used for church functions was negligible compared to the time they were in use for revenue generation. The fact that the revenue was used to supplement shortfalls in congregational giving was irrelevant under the exemption statute.

The church leased 24 of the 37 spaces in its parking lot for a fee of $300 per semester. Students who leased the spaces did so with the knowledge that they would need to vacate their space between 7:30 a.m. and 1:00 p.m. on Sundays and for any church events such as weddings or funerals.

The church argued that the parking fees were used exclusively to further the church's work and that they provided much needed funds as member offerings declined. The church estimated that the parking space leases accounted for approximately 10 percent of the church's annual revenue. The church noted that the spaces would "lie fallow" during most of the week if they were not leased to the students.

For exemption under the New Hampshire houses of worship statute, the property must be "used and occupied directly" for religious training or other purposes. To be considered used directly, the religious use must be for more than a "slight, negligible, or insignificant" time. When the property is used by private individuals, it cannot be for "their own private and secular purposes."

The six hours a week plus other occasional days that the leased spaces were used by the church constituted slight, insignificant, and negligible use, the court said. Moreover, the students' occupancy was not for any religious purpose, but rather satisfied a secular need. A church can lease its property and still qualify for exemption, the court said, if it can show that the leased space helps to fulfill its religious mission. Here, the church did not argue that its mission is to provide parking spaces to students, the court said.

Therefore, the 24 leased spaces in the parking lot were taxable. The remaining 13 unleased spaces were considered used exclusively by the church and thus were tax exempt.

(*The Bishop of the Protestant Episcopal Diocese in New Hampshire, dba St. George's Episcopal Church v. Town of Durham*, Supreme Court of New Hampshire, No. 2015-0671, December 9, 2016)

 (continued from p. 3)

approved appointing a special committee to review IAAO's governing documents and report at the July Board meeting on the feasibility of streamlining and updating them.

Standard on Automated Valuation Models (AVMs)

The Board approved a plan for a member of the Technical Standards Subcommittee and me to present information about the revision of the *Standard on Automated Valuation Models (AVMs)* at the IAAO International Symposium October 30–31, 2017, in Madrid, Spain. Information about the newly revised standard was also presented by President-Elect Dorothy Jacks, AAS, to an international audience at the IPTI Mass Appraisal Symposium May 9–10, 2017, in Sydney, Australia.

The AVM standard was originally developed in 2003, immediately following the 2002 stock market downturn and amidst global financial scandals. Since 2003, there have been major changes to both AVM technologies and the financial regulatory environment. The 2003 standard is in serious need of updating to reflect these changes. The AVM standard is somewhat different than other IAAO standards in that it addresses industries outside of the assessment and mass appraisal profession, yet the foundations of AVMs can be found in the mass appraisal processes of the assessment community. As such, it is important to provide guidance that addresses the needs and concerns of AVM developers, users, and the beneficiaries of AVM results.

The Technical Standards Subcommittee began collecting comments from subject matter experts in 2012. In 2016, the update of this standard was deemed a priority by the Executive Board, and work on the revisions began in earnest. The exposure draft was opened for comments on the IAAO website in late April, and the comment period ended May 31. The committee is now considering all comments and finalizing changes prior to submitting the revised standard to the Executive Board for approval.

The Technical Standards Subcommittee and the many subject matter experts who submitted comments and suggestions are to be commended for delivering this substantial revision of and improvement to the standard.

Audit Report

The audit of IAAO's financial statements was completed earlier this year, and the Independent Auditor's Report was presented to and accepted by the Board. IAAO received an unqualified opinion from the auditor, meaning the financial statements are free of material misstatements and IAAO's financial condition, position, and operations are fairly presented in the financial statements. It is the best type of report that can be received from an external auditor. Financial statements will appear in the July issue of *F&E*.

Other Agenda Items

The Board approved the following items:

- Applications for two new IAAO chapters, the New Mexico Chapter of IAAO and the British Columbia Chapter of IAAO. Congratulations to both groups and welcome to the IAAO family.
- Creation of a task force to study multiple regression analysis models that can be used to value complex and difficult properties.
- Creation of a task force to develop an advanced seminar series to provide guidance on valuation methodology for difficult properties, such as hotels, regional malls, big-box retail stores, drug stores, golf courses, fast-food restaurants, and assisted living facilities.
- Approval to establish a satellite office in Washington, D.C.

Sincerely,

Randy Ripperger, CAE

IAAO Conferences, Seminars, Meetings, and Webinars

Event	Location	Dates
Becoming a Mobile Assessor	Online Webinar	June 21, 2017
Library and Designations	Online Webinar	July 19, 2017
Executive Board Meeting	Boston, Massachussetts	July 14–15, 2017
IAAO 83rd Annual International Conference on Assessment Administration	Las Vegas, Nevada	September 24–27, 2017
Fall Leadership Days	Kansas City, Missouri	October 20–21, 2017
International Research Symposium	Madrid, Spain	October 30–31, 2017
Executive Board Meeting	San Francisco, California	November 17–18, 2017
38th Annual Legal Seminar	Seattle, Washington	December 7–8, 2017
Spring Leadership Days	Kansas City, Missouri	February 9–10, 2018

New Member Profile: Alrick Hammar

Kate Smith

Alrick Hammar
Real Estate Appraiser II
City of Lebanon
Assessing Department
Lebanon, New Hampshire

Q. *How did you start working in the property assessment profession?*

I fell into it. I was living and working in southeast New Hampshire and my family had been asking me to move to the central part of the state for quite some time, but there wasn't a high demand for a sign fabricator/graphic artist in that area. Having helped build a home for my parents near central New Hampshire, I gave the idea some serious thought.

I've worked part-time as a bartender at my cousin's restaurant, Kathleen's Cottage, which isn't too far from my parents, and through that got to know my cousin's friend Dave McMullen. While discussing job opportunities in the region, Dave told me about the world of property assessment and shared some of his expertise from being in the industry for nearly 30 years. The thought of leaving everything and everyone I've known for the past 32 years was extremely hard to imagine, but after many months of deliberation, I decided to apply for a position in Lebanon and was hired there.

Q. *What about your role do you enjoy most?*

Coming from a builder/fabrication/designer background, I love to see the different building methods, styles, and custom work while visiting properties. There is no shortage of these things in Lebanon. I am a people person, so I also enjoy working with the public.

Q. *What about your role is the most challenging?*

It's been hard to learn all the different aspects and components that come with property valuation right before tax season with no prior valuation experience. It has been a very big challenge for me, but I am doing well and I'm eager to continue to learn.

Q. *What would you be doing if you weren't in a property valuation-related job?*

I think it would be safe to say I would be doing the same thing I was doing prior to taking this current job—making signs! My family established Hammar and Sons Sign Company in 1953 and I learned every aspect of the business. My many jobs included graphic design using multiple design programs, die-cut vinyl and digitally printed graphics, lamination, vehicle wraps, screen printing, welding and metal fabrication, electrical wiring for internal and external illumination, service and installation and the occasional hand painting project.

Q. *If IAAO members visit your city, what should they do there and why?*

If members came to Lebanon, I would suggest they enjoy the scenery and outdoors while strolling along the Rail Trail or exploring the Boston Lot Reservoir. Also, the Ava Gallery has some beautiful artwork. In the evening, one could enjoy a performance at the Lebanon Opera House and then savor delicious food at the many different restaurants. Fall foliage is worth a leisurely drive and will leave you speechless.

Q. *What are your main interests or hobbies outside of work?*

When I am not working, you can find me outdoors. I am an avid sportsman/outdoorsman. I enjoy hiking, hunting, fishing, camping, kayaking, photography, and competitive shooting. Much of my free time is spent shooting at the shooting range preparing for high-powered rifle and three-gun competitions. I also enjoy taking long rides through the mountains and lakes region on my motorcycle.

Irene E. Sokoloff, CAE, completed requirements for the Certified Assessment Evaluator designation in March. Ms. Sokoloff is a Senior Appraiser for the Commercial Department in Palm Beach County, Florida. Her concentration is retail properties, including big-box retail stores countywide. She started her career as an independent fee appraiser in New York City in 2004. She moved to south Florida shortly after and continued working as a private, independent fee appraiser before entering the mass appraisal profession in 2013. Ms. Sokoloff holds a bachelor's degree in English literature from the University of Miami and an MAI designation with the Appraisal Institute. She is currently serving on the IAAO Research Subcommittee.

Katie Casey, AAS, earned the Assessment Administration Specialist designation in April. Ms. Casey is Senior Projects Coordinator for the Seminole County Property Appraiser in Sanford, Florida. Prior to assuming this role in September 2013, she served the Orange County (Florida) Property Appraiser, beginning in 2007, as Senior Tax Role Specialist and then as Training & Development Coordinator in 2013. Ms. Casey holds a Bachelor of Science in business administration from the University of Central Florida, Orlando, and earned her Certified Florida Evaluator designation from the Florida Department of Revenue in 2011. Ms. Casey has served on the IAAO Florida Chapter executive board since 2012, currently as incoming Vice President, and as IAAO State Representative for Florida.

Bret Hader, AAS, completed the requirements for the Assessment Administration Specialist designation in April. Mr. Hader serves as Agricultural Appraiser for the Leon County Property Appraiser in Tallahassee, Florida. He has held this position for three years, after serving as a Residential Field Appraiser for the office since 2006. Mr. Hader holds a business administration degree from Flagler College, St. Augustine, Florida.

Andrew J. Smethers, AAS, earned the Assessment Administration Specialist designation in April. Mr. Smethers is Data Analyst for the Allen County Assessor's Office in Fort Wayne, Indiana, a position he has held for one year. He has spent his entire assessment career with Allen County, most recently as a Senior Residential Appraiser. Mr. Smethers holds a Bachelor of Science in public affairs from Indiana University, Bloomington. He is a member of the Indiana Chapter of IAAO, a veteran of the Indiana Army National Guard, and a volunteer basketball coach for his local YMCA.

David L. Franck III, RES, fulfilled the requirements for the Residential Evaluation Specialist designation in April. Mr. Franck has served as Principal Appraiser for the State of Wyoming Department of Revenue for nine years. He began his assessing career in 1998 with the Platte County, Wyoming, Assessor's Office as an Appraiser. Mr. Franck holds an Associate of Applied Science degree in agriculture production technology from Laramie County Community College, Cheyenne, Wyoming. He has developed and taught multiple in-house courses for assessors with the Wyoming Department of Revenue and has assisted in writing department rules and regulations.

G. Cecil Jackson, Jr., RES, AAS, met the requirements for the Assessment Administration Specialist designation in April. Mr. Jackson has served as Real Property Appraiser Manager for the Mecklenburg County (North Carolina) Tax Office for the past six years. Previously, he held the position of Senior Appraiser with Mecklenburg County for nine years and Appraiser with Watauga County, Boone, North Carolina, before moving to Charlotte. Mr. Jackson holds a Bachelor of Science in political science from Appalachian State University, Boone, North Carolina. He is a member of the North Carolina Association of Assessing Officers and the North Carolina Candidates' Club. He currently serves as a member of the IAAO Jeff Hunt, CAE, Memorial Candidates Assistance Trust Committee.

Ryan Janzen, CAE, fulfilled the requirements for the Certified Assessment Evaluator designation in April. Mr. Janzen serves as Commercial Appraiser for the Lyon County Appraiser's Office, Emporia, Kansas, a position he has held for the past five years. He began his assessment career in 2009 as Residential Appraiser with the Marion County (Kansas) Appraiser's Office. Mr. Janzen graduated from Ottawa University, Ottawa, Kansas, with a bachelor's degree in accounting while being a two-time Academic All-American in basketball. He earned his Registered Mass Appraiser designation from the State of Kansas Division of Property Valuation in 2014.

Alan Lemaster, RES, earned the Residential Evaluation Specialist designation in April. Mr. Lemaster has served the Wyoming Department of Revenue for nine years as an appraiser and supervisor. He holds a Bachelor of Science degree from the University of Wyoming, Laramie. During his career with the State of Wyoming, he has assisted in the writing and instruction of many in-state courses that the Department of Revenue provides to county employees and has collaborated with colleagues on department rules and procedures. Recently, Mr. Lemaster served a three-year term on the IAAO Instructor Relations Subcommittee.

James Joseph Meyer, CMS, completed the requirements for the Cadastral Mapping Specialist designation in April. Mr. Meyer is Director of GIS for the Pulaski County Assessor's Office in Little Rock, Arkansas, a position he has held for the past seven years. Prior to this position, he served the office as Assistant Director of Reappraisal for nine years and began with the office four years earlier as Commercial Appraiser. Before joining the county, he worked four years as an Appraisal Manager Trainee with Cole, Layer & Trumble Company. Mr. Meyer holds a Bachelor of Arts in business administration with a minor in marketing from Findlay College, Findlay, Ohio. He was an active member of the IAAO Councils and Sections Committee, representing mapping and GIS from 2011 to 2013.

Jeffry N. Mitchell, AAS, fulfilled the requirements for the Assessment Administration Specialist in April. For the past five years, Mr. Mitchell has been a Commercial Appraiser for the Leon County Property Appraiser's Office, Tallahassee, Florida. He began with the office in 2005 as a Residential Appraiser. Mr. Mitchell holds an Associate in Ministerial Studies degree from Purpose Institute and is currently enrolled at the University of Florida, Gainesville, pursuing a Bachelor of Science in business administration.

Shawn F. Showman, RES, met the requirements for the Residential Evaluation Specialist designation in April. Mr. Showman has been Appraisal Manager for Douglas County, Kansas, for nearly three years. He began with the county in 2008 and served as Residential Appraiser II before assuming his current position. Mr. Showman holds a Bachelor of General Studies in history with a minor in geology from the University of Kansas, Lawrence, and has a Registered Mass Appraiser designation from the State of Kansas. He is a member of the Kansas City Chapter of IAAO and was a co-speaker at the 2015 GIS/CAMA Technologies Conference. He has been honored by the University of Kansas as a Mount Oread Scholar and is a member of the Hugh O'Brian Youth Leadership Alumni.

Steve Eisman
Keynote Speaker
2017 Annual Conference

Steve Eisman

The Financial Crisis and Its Aftermath

Monday, September 25 • 8:00–10:00 am

With over 20 years of investment experience, Steve Eisman is one of the most knowledgeable and respected analysts on Wall Street today. Eisman started his career at Oppenheimer & Co., one of Wall Street's largest firms, where he was ranked as an All-Star Analyst by both *Institutional Investor* and *The Wall Street Journal* on multiple occasions.

He later served as Partner and Senior Portfolio Manager at FrontPoint Financial Services Fund, where he made the biggest impact of his career. These events are chronicled in Michael Lewis's 2010 book *The Big Short*, which tells the story of the unlikely investors who predicted the 2008 crisis; Steve Carell portrayed Eisman in the 2015 film adaptation of Lewis's book. The movie was nominated for five Academy Awards and won for Best Adapted Screenplay.

Drawing on his years of Wall Street and investor experience, Steve gives audiences a greater understanding of the 2008 financial crisis—why it happened and why most people never saw it coming. As a portfolio manager, Steve still works in the financial industry and shares what has changed in the field since 2008. He will also discuss why growth in the United States was and remains so anemic and how this is an aftereffect of the crisis. Through real-life examples, attendees will leave with a new understanding of the housing and banking markets.

Today, Eisman serves as a Managing Director at Neuberger Berman and a Portfolio Manager for the Eisman Group, within Neuberger Berman's Private Asset Management division. Prior to joining Neuberger Berman in 2014, Steven Eisman was the Founder and Portfolio Manager of Emrys Partners, L.P. Previous to that, Steven was a Partner and the Senior Portfolio Manager of the FrontPoint Financial Services Fund, which began operations in March 2004, and the FrontPoint Financial Horizons Fund, which began operations in January 2006.

Earlier in his career, Steven also served as a Managing Director and Senior Financial Services Analyst at Chilton Investment Co. He held the same role at Oppenheimer & Co. within the Investment Bank, Asset Management and Specialty Finance divisions. Steven holds a BA from the University of Pennsylvania and a JD from Harvard Law School.

Join us in LasVegas!

The annual conference provides educational sessions, networking, events, and exhibits that supply the tools you need to succeed.

Education, Education, Education!

With **3 plenaries** plus **66 educational sessions** to choose from in 9 unique areas of interest—Agricultural, Commercial Property, Emerging Issues, International Issues, Legal and Legislative, Management and Personal Development, Personal Property, Residential, and Technology Trends and Tools—you can receive up to **14.5 hours of CEUs** (more if you attend the Workshop on Understanding & Using Comparable Transactions on Wednesday and Thursday).

Networking Opportunities with Peers

The IAAO Conference is the annual industry event that allows you to network with 1,500+ qualified assessing officers and appraisal experts. This year attendees will have over **23 hours of Networking Events** to connect with peers, from all over the world.

Exhibits and More Time to Connect

Exhibitors and attendees asked for more exclusive time with IAAO Vendors! Now you'll have access to exhibitors for a full 12 hours, 50 percent of which are exclusive. Also, look for the new Vendor Lunch opportunities on Wednesday.

2017 IAAO Annual Conference Exhibitors

Accent Business Services
American Society of Appraisers
Apex Software
Appraisal Institute
Assessment Analyst by Esri Canada
Axiomatic
BIS Consulting & Pickett & Co., Inc.
Conduent
CoreLogic
CourthouseUSA, LLC (CUSA)
Cyclomedia Technology Inc.
Data Cloud Solutions
DEVNET Incorporated
EagleView
E-Ring, Inc.
Esri
ExactBid
FARRAGUT
Fugro Geospatial, Inc.
Harris Govern
Josh Myers Valuation Solutions
Leica GeoSystems, LLC
Leonard Consulting
LexisNexis Risk Solutions
Lexur Appraisal Services
The MastersTouch, LLC
Moore Precision Cost
A Business of J WAYNE MOORE PHD, LLC
Municipal World
Nearmap USA, Inc.
Patriot Properties, Inc.
Pro-West & Associates Inc.
Sanborn
SouthData
Spatialest
Tax Management Associates, Inc.
The Schneider Corp. (qPublic.net)
The Sidwell Company
Thomson Reuters
Aumentum
Tyler Technologies
Vision Government Solutions, Inc.

http://conference.iaao.org

Join the IAAO U40 Leadership Lab on Facebook

https://www.facebook.com/groups/1120257464665158/

Under 40 with Ideas? IAAO May Cover Your Trip to the Annual Conference in Vegas

Paul Bidanset

U40 Innovation Grant winners will attend the Annual Conference in Las Vegas, Nevada, courtesy of the IAAO Executive Board. A handful of winners will be selected to present innovations. Applications must be received at headquarters by July 15, 5:00 p.m. CDT.

The IAAO U40 Leadership Lab (U40LL) was created to attract younger members to IAAO conferences and events. Younger members, often occupying less senior office positions, may not qualify for funds, and travelling out of pocket can be difficult for anyone, regardless of age or tenure. The U40LL Innovation Grants serve to both recognize and reward younger members who demonstrate a creative or innovative idea that has had a tangible and positive impact on the processes or procedures of their jurisdiction. The program is designed to cover the needs of under-40 members that are not met by other programs or scholarships.

While innovation is often related to technology, it is not the only mechanism by which it is achieved. Perhaps you came up with a new way to document information in the field, promoted communication with taxpayers, or flagged incorrect or missing property data—the possibilities are unlimited; as long as there was a "tangible and positive impact" for your jurisdiction, IAAO wants hear about it.

Grant applications can be found at www.iaao.org/U40 or on page 15. Submissions must be received by post or electronic mail by July 15. A select handful of grant winners will be chosen to present their innovations on Monday, September 25, 2:45 p.m. as part of the Management and Professional Development Track for the second-ever IAAO U40 Leadership Lab session titled "U40 Innovation: New Ideas with Tangible Impacts."

Last year's inaugural U40 session was met with great reception, and a packed room with active dialogue resulted in spin-off sessions and idea implementation in offices and organizations across the United States.

2016 Grant Winners and Presentation Topics

- Matthew Shockley, AAS, Business Analysis Manager, City of Richmond Assessor's Office, "Innovation: Facilitating Income and Expense Data Collection through Electronic Surveys"
- Emily Hamilton Goldstein, CNHA, Deputy Assessor, City of Portsmouth Assessor's Office, "Innovation: Monitoring Building Permits from Start to Finish"
- Justin Eimers, RMA, Commercial Real Estate Special Project Analyst, Johnson County Appraiser's Office, "Innovation: Valuing Industrial Properties When the Market Reflects Two Lease Structures"
- Mike Harvey, SAMA, Commercial Appraiser, Dakota County Assessing Services, "Innovation: Striving to Improve"
- Nathaniel Maher, J.D., Canvass Supervisor, Maricopa County Assessor's Office, "Innovation: Canvass Supervision Overhaul for Reappraisal"
- Aaron Miles, Appraiser, Weber County Assessor's Office, "Innovation: Technical Solutions to Fieldwork Problems and Inefficiencies"

It wasn't only the session attendees that got something out of these grants. Here's what several recipients had to say about the program:

> *Young professionals in assessment offices are constantly looking for ways to gain some of the knowledge and wisdom that lies within our organizations. The IAAO U40 Leadership Lab allowed us to meet, connect, and learn from some of the best people in our profession. We have made lasting relationships that will promote knowledge and understanding far beyond the week of the conference. It was truly wonderful to see IAAO and its members advancing the future of the association.*
>
> —Emily Hamilton Goldstein, CNHA

> *In today's assessment office, young professionals have so many intangibles that can pay dividends to the organization. These employees want to be challenged, they are inspired by technological trends, and they desire to expand their skill sets through education and training. It was a privilege to be a part of this year's U40 Leadership Lab, and experience first-hand the value that IAAO places on the future leaders of our industry.*
>
> —Matthew Shockley, AAS

The U40 Leadership Lab was created in 2015 by Executive Director Ron Worth, CAE, with the support of President Pete Rodda, CAE, RES, and past presidents Kim Lauffer, RES, and Marty Marshall. The U40 mission statement is, "young professionals cultivating innovation, embracing change, and contributing to the conversation."

More information can be found at www.iaao.org/U40 or on Facebook by searching for the "IAAO U40 Leadership Lab" group page.

IAAO U40 Leadership Lab Innovation Grant Application

Innovation Grant funding is made available by the IAAO Executive Board in order to provide greater opportunities for creative and innovative members under 40 years old to attend the IAAO Annual Conference. Funding is awarded as available to IAAO members who demonstrate financial need, use the funds to attend and/or present at conference, and demonstrate a creative or innovative idea that has had a tangible and positive impact on the processes or procedures in their jurisdiction. This fund is intended to cover the needs of under-40 members that are not met by other programs or scholarships.

Please complete the following information.

Name _____

Phone _____ E-mail _____ IAAO Membership # _____

Current Employer and Position _____

Street Address _____

City _____ State/Province _____ Zip _____ Country _____

General Guidelines

1. Applications for grants are evaluated upon receipt. The goal of the U40 Leadership Lab is to evaluate applications and inform recipients in a timely manner.
2. Applications must include:
   a. a brief narrative explaining the need for financial assistance. Include the number of employees at the applicant's office and explanatory letters from jurisdictions/commissioners, CFOs, and so on. **The more documentation you provide, the better the committee can assess your need.**
   b. documentation of past financial assistance from IAAO stating when and from which fund.
   c. the amount of financial assistance being requested.
   d. an itemized list of expenses you expect to incur to attend the conference in Las Vegas. Expenses include registration, travel, meals, lodging, and incidentals. State how much expense will be personally incurred.
   e. a description of previous IAAO activities at the local, state/provincial, and national level. This includes all courses, seminars, and conferences you have attended.
3. All applications must be accompanied by a one- to two-page summary of your creative contribution or innovation in your office in addition to item 2 above.
4. File your application as soon as possible to be considered for funding. Available funds are limited.
5. Applications should be submitted electronically to: **scholarships@iaao.org**
6. Eligibility is limited to one IAAO Scholarship Fund award or grant per year.
7. Submit this form and supporting documentation to **scholarships@iaao.org**.
8. IAAO will mail a 1099 Statement in January 2018 for grants in the amount of $600 or more.

For IAAO Office Use Only:

Date received _____ Membership status _____ Amount requested _____

Committee action: Approved _____ Disapproved _____ Date _____

Mary Ann Weidner

Annual Conference Charity

The Clark County Assessor's Office has selected the charitable organization Make Your Own Ball Day (MYOBD) whose mission is to use a soccer ball to help kids create, connect, give, appreciate, and play. Mark Spiegel, founder of the organization, has used soccer balls to incorporate change in children's lives.

MYOBD, with the help of the organization Hope Road Nicaragua, was able to provide 350 donated soccer balls to children in Managua, Nicaragua. In 2015, in a road trip to five states, MYOBD collected 705 soccer balls and 250 pairs of cleats to give to Youth With a Mission in Tijuana, Mexico.

The assessor's office is hoping to continue the good work by having conference attendees participate by kicking a goal for MYOBD at the local host booth. Attendees will also have a fun opportunity to enter the bubble ball soccer tournament on Sunday, September 24. For more information, visit MYOBD.org.

IAAO Charity Golf Tournament

The annual IAAO Charity Golf Tournament returns to the site of the 1999 IAAO Classic at the Las Vegas Paiute Golf Resort Sun Mountain Course on Sunday, September 24. The immaculately kept desert golf resort boasts three championship layouts designed by Golf Hall of Fame inductee Peter Dye.

The format for this year's tournament will be a four team scramble with individual competitions on certain holes for closest to the pin, straight drive, and maybe a twist or two.

Space is limited, so sign up as soon as possible. More information and registration forms can be found at www.iaao.org/conference. Proceeds from the golf tournament will go toward the charitable organization, "Make Your Own Ball Day."

Average Casino Revenue Per Average Casino SF						
	#	2016	#	2015	#	$2,014
Statewide–All Counties $1M & Over	273	$1,250	271	$1,219	270	$1,226
Clark County Overall $1M & Over	159	$1,390	155	$1,350	151	$1,370
Douglas County-SS Lake Tahoe I $1M & Over	6	$1086	6	$1,092	6	$981
Elko I $1M & Over	20	$867	19	$866	18	$837
Carson Valley I $1M & Over	15	$485	15	$481	15	$479
Washoe I $1M & Over	33	$838	37	$806	36	$772
Statewide Balance of Counties I $1M & Over	40	$441	39	$457	43	$472
Median (excluding Clark County)		**$838**		**$806**		**$772**
Average (excluding Clark County)		**$743**		**$741**		**$708**

Source: This information was analyzed and calculated based on data published in the Annual Nevada Gaming Abstracts Reports for the identified years as published on the Gaming Control Board's website: http://www.gaming.nv.gov/index.aspx?page=144

Come a day early and learn about casino valuation at the 7-hour workshop "The Secrets to Hotel Casino Valuation: A Las Vegas Perspective."

September 23, 2017—Space is limited, sign up now

Workshop includes a back of the house tour of a prominent hotel casino property.

Calendar of Events

Local • Regional • International

North Central Regional Association of Assessing Officers
2017 NCRAAO Conference
June 19–22, 2017
Wichita, Kansas, United States
http://www.ncraao.org/2017ConfLocation.htm

Esri
Esri User Conference
July 10–14, 2017
San Diego, California, United States
http://www.esri.com/events/user-conference

National Association of Counties
2017 NACo Annual Conference
REGISTRATION IS OPEN NOW
July 21–24, 2017
Franklin County, Ohio, United States
http://www.naco.org/events/nacos-82nd-annual-conference-exposition

Michigan Assessors Association
2017 Annual Summer Conference
July 30–August 2, 2017
Kalamazoo, Michigan, United States
http://www.maa-usa.org/About-Us/News-Article-Display-Copy/maa-2017-annual-summer-conference

Minnesota Association of Assessing Officers
2017 MAAO Fall Conference
September 10–13, 2017
Duluth, Minnesota, United States
http://www.mnmaao.org/index.php?option=com_mc&view=mc&mcid=9

California Assessors' Association
2017—115th Annual CAA Conference
October 16–19, 2017
Buena Park, California, United States
http://www.calassessor.org/index.php/events/upcoming-events/79-caa-113th-annual-conference-3

Kansas Association of Mappers
2017 KAM Conference
October 17–20, 2017
Lawrence, Kansas, United States
https://www.kansasmappers.org/Conference/

Northeastern Regional Association of Assessing Officers
2018 NRAAO Conference
April 29 to May 3, 2018
Quincy, Massachusetts, United States
http://www.nraao.org/about/future-conference-locations/

Submit event information with name, date, place, and contact information to bennett@iaao.org.

Know to Grow

For IAAO Chapters and Affiliates

Welcome New Chapters—IAAO is pleased to welcome two newly formed chapters: the New Mexico Chapter and the British Columbia Chapter. These chapters play a vital role in promoting IAAO standards, education, and initiatives in their respective locations.

Resource Guides—Two new guides are available for IAAO chapters. The Chapter Formation Guide offers information and ideas on operations, incorporation, lobbying, membership resources, and management resources for newly formed chapters. The Resource Guide offers a snapshot overview of strategic planning, recruitment and retention, education, designations, team building, meetings, and more!

Save the Date—The 2nd Annual President's Leadership Symposium will be held in Kansas City, Missouri, October 18–19, 2017. This symposium is an opportunity for incoming leaders of IAAO chapters and affiliates to converge and learn about IAAO offerings and share successful membership ideas that can empower local organizations.

Make plans now to send your chapter or affiliate's incoming president. For more information, contact reed@iaao.org.

What's happening with IAAO chapters and affiliates across the globe?

- The Kansas County Appraiser's Association held its annual legislative reception with state lawmakers.
- The Northeast Regional Association of Assessing Officers gave away an IAAO conference registration at its recent annual meeting in Mystic, CT.
- The Florida Chapter celebrated its 30th anniversary at its annual conference in April. Did you know that the Florida Chapter gives new IAAO designees $500 as part of its Tony Hodge Award?
- The Texas Association of Appraisal Districts Chapter of IAAO offers to pay the application fee for assessment jurisdictions to pursue the Certificate of Excellence in Assessment Administration.

What's going on with your chapter/affiliate? Share by submitting ideas, updates, and pictures of what you're doing! Please send to knowtogrow@iaao.org.

Property Tax Incentives: Policy Debate and Political Issues

FEATURE ARTICLE

Joan Youngman

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.*

Tax incentives for economic development are a source of continual and growing controversy. There is no scholarly consensus as to their effectiveness in influencing business location and employment decisions. Many incentives are poorly designed and do not yield benefits justifying their cost in forgone revenue. This controversy has led advocacy groups, journalists, and legislators to call for their restriction or elimination.

Journalists and advocacy groups spotlight programs that have failed to meet their objectives and those that have greatly exceeded their original cost estimates. Despite this criticism, new incentive agreements regularly break previous records and attract both positive and negative attention.

At the same time, there is a widespread belief that some incentives can play a decisive role in a close choice on location or expansion. However, it is not possible to identify with certainty which incentives have this effect. In searching for methods to increase economic growth and employment, even public officials who have been critical of tax competition seek to make use of every available means to encourage business expansion. This situation has led reform efforts to focus on increased oversight, tightened eligibility requirements, greater public disclosure of incentive provisions and costs, more vigorous enforcement of their conditions, and periodic legislative review.

Criticism of incentive programs comes from all sides of the political spectrum. Those skeptical of business influence on government perceive incentives as tax favoritism producing uncertain economic benefit. On the other hand, those who seek to promote free markets perceive incentives as an unwarranted attempt by the government to choose winners and losers. Journalists and advocacy groups spotlight programs that have failed to meet their objectives and those that have greatly exceeded their original cost estimates. Despite this criticism, new incentive agreements regularly break previous records and attract both positive and negative attention.

Current Controversies

Among the noteworthy recent incentives for economic development is the $1.3-billion Nevada package for Tesla to locate its *gigafactory*, planned to be the world's largest battery plant, outside Reno. Journalists from across the country are following indications of its impact, from calculating total

subsidies, which some studies estimate at $190,000 per job, to monitoring enrollment in local community college manufacturing courses, to tracking the addresses of new employees.

Reno's location near the state line raised fears that lucrative jobs might go to residents of California, allowing that state to increase employment without bearing the cost of the subsidies. Steve Hill, who helped negotiate the agreement for Nevada, stated that if any quarterly audit showed that fewer than half the new hires were from Nevada, "all the subsidies come off the table and Tesla would need to repay any benefits it received, with interest. ... 'The $3.5 billion of investment and the 50 percentage of Nevadans are light switches,' Hill said, 'They either go on or they go off. And if they ever go off, it's over'" (O'Connell 2015).

In 2016 Massachusetts succeeded in persuading General Electric to relocate its headquarters to Boston from Fairfield, Connecticut. The immediate cause of General Electric's dissatisfaction with the Connecticut business climate was a 2015 state budget that included major tax increases, restrictions on loss carryforwards, and retroactive mandated combined reporting. General Electric, Aetna, and Travelers sent public letters to the governor and the General Assembly suggesting that these changes might cause them to move their headquarters from Connecticut.

In response, the state delayed the combined reporting requirement, established a state tax study commission, and offered General Electric an undisclosed incentive package as an inducement to remain in Connecticut. Critics saw this combination of a general tax increase with a special reduction for individual businesses as an example of the basic problem with incentives: "What does that say to the other businesses in the state that have not threatened to leave?" (Brunori 2015).

In January 2016 General Electric announced that it would move its headquarters to Boston, where it could receive as much as $150 million in state grants and other incentives,

including up to $25 million in property tax relief (Leung 2016; Mann and Kamp 2016). Rep. Jay Kaufman, chair of the Massachusetts legislature's Joint Committee on Revenue, applauded the package. Although he has been a critic of some incentives, he said that, "if they are used deftly, it is a win-win" (DePaul 2016).

Similarly, Governor Gregg Abbott of Texas called for government to get "out of the business of picking winners and losers" during his 2014 campaign. But one year later, after the fall in oil prices had contributed to the state losing its claim to be the nation's leader in job creation, his economic development director told the Texas House Committee on Small Business and Economic Development, "To unilaterally disarm yourself of incentives will immediately put you at a disadvantage in the marketplace." As one state representative noted, "We're Texans. We want to be number one" (Malewitz 2016).

Policy Critiques

Skepticism on incentives is a bipartisan matter. At the same time that progressive groups such as Policy Matters Ohio and the Ohio Center for Community Solutions criticized many of that state's economic development programs as ineffective or unduly costly, the Tea Party-linked Opportunity Ohio took aim at JobsOhio, the economic development program of Governor John Kasich. Its issues brief stated,

> *Government bureaucrats stink at picking winners and losers. Once you strip away the fancy rhetoric and unprovable claims, JobsOhio is little more than a taxpayer-funded gambling operation that hopes its method of corporate cronyism hits the jackpot enough to hide the bad bets* (Bardwell 2015).

In the *New York Sun*, conservative columnist Lawrence Kudlow commented on the General Electric move:

> *One of the key points in the Connecticut disaster is that while big corporations can get $100 million in tax credits, the woman running a small struggling business in Naugatuck gets nothing. But she's* paying *for GE's tax credit.* (Kudlow 2016)

These issues also arise when tax incentives are designed to attract individuals rather than businesses. For example, Detroit's Neighborhood Enterprise Zone (NEZ) program can reduce taxes for qualifying homeowners by more than 80 percent, helping to draw desperately needed residents to the depopulated city. But, as one observer questioned,

> *Will the residents currently living in Detroit leave when their tax breaks aren't renewed? What about the homeowners in Detroit who don't get to take advantage of the NEZ? They pay the full value of their property taxes, which is no small thing in Detroit.* (Lee 2016)

The 2015 *Location Matters* report by the Tax Foundation and KPMG emphasized the problematic nature of incentives targeted to specific beneficiaries:

> *Because most tax incentives are developed to convince firms to relocate to, or increase hiring in, a given state, they tend to benefit new firms, which can shift costs to mature firms. ... Critics argue that abatements merely shift the location of investment and jobs rather than inducing new investment and new jobs. Abatements can also strain local resources by growing the level of services while keeping new facilities off the property tax rolls.* (Tax Foundation 2015)

Scott Drenkard of the Tax Foundation has pointed out that tax incentives require states to raise rates in order to maintain stable revenues with a smaller tax base, "which then frustrates firms, and they consider leaving. You have to carve out the tax base a little more to get firms to stay in the state, which exacerbates the cycle" (Jones 2016b).

The 2015 Colorado case of *1405 Hotel LLC v. Colorado Economic Development Commission* illustrated the competition between existing businesses and the recipients of incentive subsidies. There, a group of hotel operators in Aurora, Colorado, brought an ultimately unsuccessful legal action to block an $81-million tax increment financing (TIF) program for a new Marriott hotel and conference center.

Establishing the impact of a specific incentive measure is even more difficult than determining the general effect of taxes on state economic growth, and that itself is far from clear. A major 2015 study by economists at the Urban-Brookings Tax Policy Center built on earlier work that found tax rates have a negative relationship to state economic growth. When the authors extended the time period under investigation, this effect disappeared, and they ultimately concluded that "neither tax revenues nor top income tax rates bear stable relationships to economic growth or employment across states and over time" (Gale, Krupkin, and Rueben 2015).

Uncertainty as to the ultimate costs of credit and incentive programs also adds to their political controversy. The Michigan business tax credits awarded by the Michigan Economic

Growth Authority (MEGA) turned out to be almost half again as large as originally anticipated. In 2015 Michigan legislators discovered that the state's liabilities under the program exceeded $9 billion, leading to renegotiation of agreements with Ford Motor Co. and Fiat Chrysler (Livengood 2015).

Overruns of this type have attracted increased media attention to the cost of incentives. The *Chicago Tribune* undertook a major investigation of the Illinois EDGE (Economic Development for a Growing Economy) program, concluding that "what began as a modest number of tax breaks for a handful of companies has mushroomed into a billion-dollar giveaway rife with failure" (Berens and Long 2015).

In addition to many cases in which recipients failed to meet the employment commitments in their incentive agreements, the *Tribune* documented situations in which businesses eliminated thousands of jobs and remained eligible for tax reductions, or obtained concessions for adding a small number of positions while another branch of the same corporation reduced employment by a much larger number.

Uncertainty as to the ultimate costs of credit and incentive programs also adds to their political controversy.

In Massachusetts, property tax subsidies for a hotel complex at the Boston Convention Center drew scrutiny from the *Boston Globe*. The research director of the Pioneer Institute asked, "If the convention center expansion can't attract a major hotel company to build a hotel directly across the street from the convention center on its own merits then what is the point?" (Chesto 2015).

Debate over all types of incentives has been affected by critical publicity concerning film tax credits. Film credits have become among the most closely scrutinized incentives, with many analysts, journalists, and economists questioning their cost and effectiveness. A University of Southern California professor of public policy undertook an extensive study of film tax credits and concluded,

> *The incentives are a bad investment. States pour millions of tax dollars into a program that offers little return. ... Job growth was almost nonexistent. Market share and industry output didn't budge.* (Gersema 2016)

Louisiana offered the first major state film tax incentive in 1992, and by 2009 44 states and the District of Columbia had followed suit, demonstrating the *mimicking* effect that often undercuts the competitive advantage of a state incentive when neighboring jurisdictions enact similar provisions (Sewordor and Sjoquist 2016). Although these credits are routinely criticized as wasteful and ineffective, California and New York have continued to expand their programs, showing the deep political support that high-profile incentives can command.

This tension between political support and analytic skepticism extends to all types of tax incentives. A report by the California State Auditor pointed out that an absence of data prevents evaluation of the effectiveness of tax incentives in that state. For example, with respect to the franchise tax waiver and the research and development (R&D) credit, the report stated,

> *Without appropriate evidence to confirm these tax expenditures' effectiveness, it is not clear that the amount of forgone revenue associated with these two tax expenditures—$1.5 billion alone for the R&D credit in fiscal year 2012/13—is cost-effective, or if these funds could be better allocated to fulfill the same or similar policy objectives.* (California State Auditor 2016)

At the same time, the Governor's Office of Business and Economic Development advertised the California Competes tax credit, sales and use tax exemptions, New Employment Hiring Tax Credit, California Research & Development Tax Credit, the California Film & Television Tax Credit, and many similar tax preferences (California Governor's Office of Business and Economic Development 2016). This is an example of the policy impasse that has directed new energy into efforts for greater accountability and transparency.

The New Direction: Efforts to Increase Transparency, Oversight, and Evaluation

Initiatives to publicize and evaluate incentive provisions have taken a number of forms. The Pew Charitable Trusts have undertaken a major initiative to increase the effectiveness of incentives while reducing their potential for unanticipated revenue losses (The Pew Charitable Trusts 2016). In 2016 Colorado became the twentieth state to establish or expand legislation designed to provide oversight of tax incentives. Experts at Pew applauded this enactment and looked forward to Connecticut being the next state to strengthen its evaluation process.

However, the initial experience in Connecticut demonstrates that even oversight measures are not without political challenges. That measure, which would have required legislative hearings on incentives, passed the Connecticut Senate by a vote of 36–0 and the House by 149–0. However, the governor objected to this shift of oversight responsibility from the administration's economic development office to the legislature and vetoed the bill (Koklanaris 2016).

Databases on incentive programs and awards are growing rapidly. The Council for Community & Economic Research maintains a database that indicates that the number of incentive programs more than doubled between 1999 and 2015 (Council for Community & Economic Research 2015). Good Jobs First offers a searchable database on tax incentives and other forms of government assistance to business. Its Subsidy Tracker has entries for hundreds of thousands of federal, state, and local awards (Good Jobs First 2017). With support from The Pew Charitable Trusts, Timothy Bartik of the W.E. Upjohn Institute for Employment Research has assembled a database of state and local economic development incentives covering 47 cities, 33 states, and 45 industries for more than a quarter century (Bartik 2017).

Although most states have some form of a tax expenditure budget that estimates the cost of tax preferences, these budgets vary greatly in scope, detail, and depth. A very important new development was the 2015 issuance of *Statement No. 77* by the Governmental Accounting Standards Board (GASB). For budgets beginning after December 15, 2015, it requires reporting on property tax abatements, arrangements for payments in lieu of taxes (PILOTs), TIFs, enterprise zones, and other forms of tax expenditures. There will be great interest in following these data, developing tools for their analysis, and calculating the amount of forgone revenue (Bardwell 2016).

Recent developments in the state of Washington show the complex interactions of accountability initiatives, investigative journalism, and political advocacy. In 2013 a transparency initiative, SB 5882, was enacted that requires companies receiving new tax incentives to provide public information on their provisions. That same year another enactment, SB 5952, extended tax incentives for the aerospace industry until the year 2040, with a potential revenue cost exceeding $8 billion. The Washington Department of Revenue ruled that because SB 5952 was an extension measure and not a new program, its incentives were not subject to the prospective reporting requirements of SB 5882.

After the *Seattle Times* filed a legal appeal against that ruling, the Department of Revenue reversed itself and held that the extension of a tax incentive should be treated as a new program subject to SB 5882. A series of Boeing layoffs following the extension of the aerospace incentives led to union support for an effort to make tax incentives contingent on maintenance of a baseline level of employment. Following the Department of Revenue's policy reversal, Boeing contended that

> *objective analysis will show that these incentives have generated hundreds of millions of dollars in taxes to the state while providing economic opportunities. ... We look forward to an open discussion of their value.* (Jones 2016a)

Columnist David Brunori commented,

> *This is an immensely important development. These firms receive massive amounts of tax breaks from the state government. Giving tax breaks to a Fortune 500 company is no different than writing a check. The public should be aware of how much is being doled out.* (Brunori 2016)

Business tax incentives have been the subject of decades of inconclusive policy analysis and political debate. High costs and uncertain benefits have not overcome their appeal as tools for encouraging growth of business and employment. As a result, there is new emphasis on public reporting, transparency, oversight, and enforcement. This represents a significant new phase in the long-standing tension between promoting economic development through tax incentives and minimizing the number of special preferences that increase overall tax rates.

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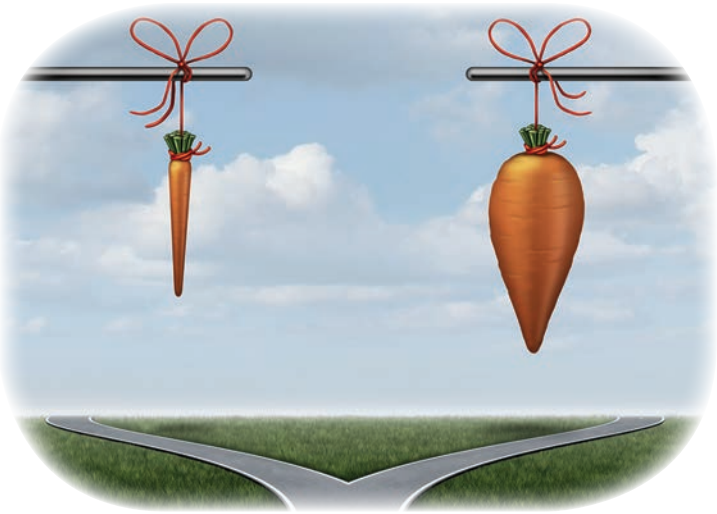
Joan Youngman is Lincoln Institute of Land Policy Senior Fellow and Chairman of the Institute's Department of Valuation and Taxation. She is an attorney, scholar, and author of numerous articles and books concerning land and building taxation and valuation. She has undertaken international research and educational work for the World Bank, the OECD, the International Monetary Fund, and the Harvard Law School International Tax Program. She is the author of *Legal Issues in Property Valuation and Taxation, Cases and Materials* (2006), a coauthor of *State and Local Taxation: Cases and Materials*, American Casebook Series (9th ed., 2009), and coeditor of the books *Erosion of the Property Tax Base* (2009), *Making the Property Tax Work—Experiences in Developing and Transitional Countries* (2008), *The Development of Property Taxation in Economies in Transition: Case Studies from Central and Eastern Europe* (2001), and *An International Survey of Taxes on Land and Buildings* (1994).



Research Library Announces Contest Winners

Mary Odom, MLS

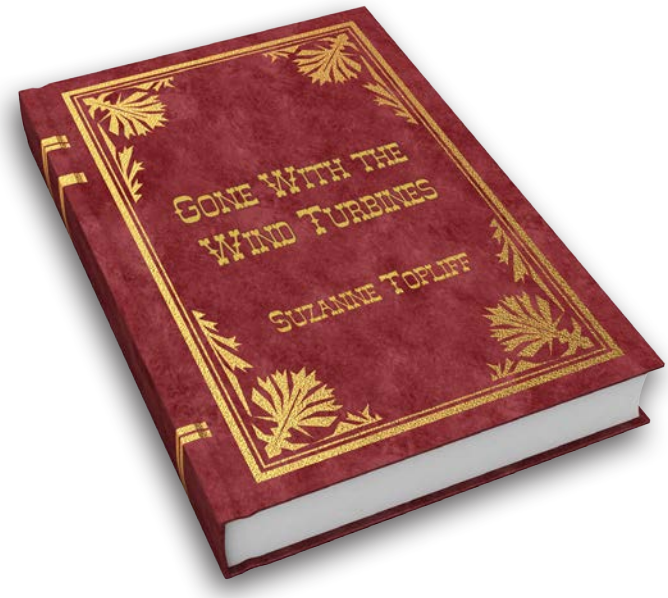
The Research Library Team Extends Its Gratitude to Everyone Who Participated

IAAO headquarters recently completed a major remodel of the basement and third floor to achieve a twofold purpose: expand the Paul V. Corusy Memorial Library and create a staff breakroom. With 500 to 1,000 resources added to the collection every year, library space had reached capacity. Construction started in October 2016 and was completed this year in March.

To celebrate the expansion of the library, IAAO hosted a Virtual Open House during the month of April. Three videos on the website offer a tour of the new spaces as well as the construction process (visit www.iaao.org⇒Resources and click on the Video Tour link).

Fake Book Title Contest

Thanks to all the participants in our Fake Book Title Contest! Congratulations to Suzanne Topliff of Connecticut who won a $25 gift card! The winning fake title is *Gone With the Wind Turbines*.



Honorable mentions were as follows:

- *Who Moved My Valuation?*
  Christa Federico-Rush
- *Residential Lunar Property Appraisal Guide*
  Erik S. Nelson
- *Bad Dogs Account for Higher Assessment*
  Jeff Holsapple, CAE, RES
- *Fifty Shades of Depreciation*
  Dorothy Jacks, AAS
- *Ratio Studies and Other Stories To Help You Get a Good Night's Sleep*
  David Wayne Reed

Stump the Librarian Game

Congratulations to Glenn G. Stacey of Canada, who won a $25 gift card. His question will be featured in an upcoming Question of the Month article.

Grand Prize Drawing

All guests who signed the guest book were automatically entered in a drawing for the grand prize, a $50 Visa card. Congratulations to Anesa Michalek of Texas, who won the grand prize!

Land Management: A Cautionary Tale

Scott Mayausky

In Washington, D.C., in March, I had the opportunity to discuss property tax and land management practices with delegates from around the world, including several from Nigeria, Zimbabwe, and other African nations.

The theme of this year's conference was, "Responsible Land Governance," and I was fortunate enough to lead a field trip to nearby Stafford County, Virginia, to share the story of my county's experience with responsible (and not so responsible) land management, in particular, its history of land acquisition and property rights since the Civil War.

I'm sure many of the delegates wondered how the history of one of the wealthiest counties in the United States could be relevant to struggles in their own countries where property rights, democratic institutions, and legal safeguards cannot be taken for granted. But not so long ago Stafford was one of the poorest counties in the nation. The story of its transformation is full of lessons—both good and bad—about the role of government in land acquisition and management.

Stafford County: A Brief History

To outsiders, Stafford County is best known as the region where George Washington grew up and where the sandstone used to build the White House and the U.S. Capitol building was mined.

During the Colonial era, the county's historic Port Falmouth was a popular shipping center, and by the mid-1800s the local population had grown to about 9,000 residents. During the Civil War, however, more than 200,000 troops occupied Stafford County. Most of the trees were cut down to serve the war effort, and most of the homes destroyed. Stafford is called a "burned county" because, in addition to all the other damage, most of the county's public records—including land deeds—were either destroyed by fire or stolen.

After the war, because there were no reliable records, the county went almost a decade without collecting property taxes. Many residents moved away, and for almost a century the people who stayed were mainly subsistence farmers who struggled to survive.

Reestablishing reliable property records took time. To this day the county does not have accurate records of family cemeteries. But Civil War damage wasn't the last indignity suffered by citizens of Stafford County.

Shortly after the Japanese bombed Pearl Harbor in 1941 and World War II began, the Federal Government exercised eminent domain to acquire 20 percent of Stafford County's land for a rapid expansion of the Quantico Marine Corps Base. The decision was made with very little consideration for the families affected. Residents were given only three weeks to pack their belongings and leave, and promises to repay the families fairly for their property went largely unkept.

Learning from Our Mistakes

During the 1970s, when I was a kid growing up in this area, there was a great deal of animosity toward the Marine Corps, but I didn't know why. I realize now it was because I was going to school with the grandchildren of people who were displaced by Quantico. For the World Bank conference attendees, the message I tried to convey was that indiscriminate use of government power can have long-term consequences, and decision-makers should take those consequences into account. For decades, Stafford County's history left many of its residents with a very low regard for government. But democratic institutions can function properly only if the public trusts them. Erode or destroy that trust—by treating people unfairly, failing to give them a voice, or acting as if their homes and livelihoods don't matter—and the stain of ill will lasts for generations.

World Bank attendees take time to visit the restored historic home of impressionist artist Gary Melchers, in Stafford County, Virginia.

Stafford County learned important lessons from the Quantico debacle, and did a much better job managing the displacement that occurred when Interstate 95 was routed through the county in the 1960s. Public hearings were held, and people came closer to being adequately compensated for their property. But the freeway broke up many farms and forced many people to move, as well. So even though the process was handled much more responsibly, it still left a sour taste in people's mouths.

I-95 connected Stafford County to Washington D.C., eventually transforming this humble farming community into one of the most desired stretches of real estate in the country. Today, the county likes to think that it's more sophisticated about land management and more responsive to the public's needs. Nevertheless, it's still a complicated process fraught with potential pitfalls.

For the World Bank conference attendees, the message I tried to convey was that indiscriminate use of government power can have long-term consequences, and decision-makers should take those consequences into account.

Recently, Stafford County finished its largest public works project ever, Lake Mooney Reservoir, a 520-acre lake that will help meet the county's water needs for the next 40 years or more. In this case, public hearings for the project started *20 years* in advance, and every effort was made to ensure a transparent process. Fair market value was paid for properties displaced by the project; businesses were reimbursed for their losses; and an appeals process was established for those who thought they were being treated unfairly.

Still, the reservoir created an unintended consequence for those who suddenly found themselves living on luxurious lakeside property: their property taxes went up. To address the issue, the legislature created a special taxing district that allowed homeowners on waterfront property to defer any rise in taxes caused by the reservoir.

Technology's Role in Preserving Public Trust

For the World Bank conference attendees, this scenario demonstrates how much better the outcome is when government uses open, transparent processes when dealing with the public. Trust between government and the public can be preserved, even strengthened, when government representatives respect and listen to property owners before, during, and after undertaking such projects.

The United States is fortunate to have a form of government in which property owners have legally enforceable rights. However, when the legal rights of property owners conflict with those of the government (e.g., in cases of eminent domain or property tax disputes), it's important to have a fair, open process for resolving such disputes. In Stafford County and elsewhere around the country, these situations have not always been handled responsibly, but progress is definitely being made.

Technology is one major reason for the shift. I am Stafford County's tax assessor, which means I am the *tax man* responsible for assessing property and billing taxes in a timely manner. My job is made much easier these days because of software tools that allow me to make sure everyone in the county is being taxed fairly and because of the Internet, which allows the public to view their property valuations and other data about themselves and their neighbors online.

Making that information publicly available and enabling citizens to research it for themselves not only helps me do my job, but also generates a higher level of trust between the public and local government. It also allows citizens to be more engaged in financial decisions that affect them. It helps, too, for residents to understand how their tax dollars are being distributed—for roads, schools, police, fire protection, snow removal, and so forth—and to realize that their money is not being wasted.

Now when I give these presentations, I find myself using the word *trust* more and more. Because when it comes right down to it, in order to have effective government in a democratic society, citizens must trust that the government is working for them, not against them. This is the core message I try to communicate to leaders who are fighting for better governance in countries where property owners do not enjoy the same protections. It's hard work, even in the United States, and as the history of Stafford County demonstrates, we don't always get it right. But the citizens of Stafford have also shown it is well worth the effort to try to do so, and that the rewards far outweigh the risks of getting it wrong.

Scott Mayausky is the Commissioner of the Revenue and Chief Assessing Officer for Stafford County, Virginia. His office is responsible for the discovery and assessment of more than $16 billion of taxable real estate and more than $10 billion of taxable personal and business property. He is an appointed member of the Real Estate Appraiser Board of the Commonwealth of Virginia. Mr. Mayausky believes that as the property tax expands into developing nations, IAAO needs to be at the forefront of assisting these nations with educational and technical support.

BY LOCATION

Alabama

400—Assessment Administration
Hoover, July 10–14, 2017

101—Fundamentals of Real Property Appraisal
Auburn, September 11–15, 2017

The Center for Governmental Services sponsor the offerings listed above. For more details, contact Leslie Hamby 334/844-4782 or register at www.auburn.edu/propertytax.

Arkansas

311—Residential Modeling Concepts
Fayetteville, October 9–13, 2017

The Arkansas Chapter of IAAO sponsor the offerings listed above. For more details, contact Farrah Matthews 870/679-0693 or fmatthews@totalassessments.com

102—Income Approach to Valuation
Little Rock, July 24–28, 2017

300—Fundamentals of Mass Appraisal
Little Rock, August 28–September 1, 2017

The Assessment Coordinator Department sponsor the offerings listed above. For more details, contact Cleta Sample-Hardy 501/324-9104 or cleta.sample@acd.state.ar.us

Connecticut

101–Fundamentals of Real Property Appraisal
Rocky Hill, September 11–15, 2017

The Connecticut Chapter of IAAO sponsors the offerings listed above. For more details, contact Melinda Fonda 203-988-0883 or mfonda@townofstratford.com.

Florida

102—Income Approach to Valuation
Lake Mary, August 7–11, 2017

112—Income Approach to Valuation II
Lake Mary, August 7–11, 2017

333—Residential Modeling Applications
Lake Mary, August 7–11, 2017

601—Cadastral Mapping: Methods and Applications
Lake Mary, August 7–11, 2017

The Florida DOR sponsors the offering listed above. For more details, contact PTOTraining@floridarevenue.com

400—Assessment Administration
Orlando, July 10–14, 2017

The Orange County Property Appraiser's Office sponsors the offering above. For more details, contact

Janice Lilly 407-836-5343 or jlilly@ocpafl.org .

Idaho

101—Fundamentals of Real Property Appraisal
Boise, July 24–28, 2017

102—Income Approach to Valuation
Boise, July 24–28, 2017

201—Appraisal of Land
Boise, July 24–28, 2017

300—Fundamentals of Mass Appraisal
Boise, July 24–28, 2017

332—Modeling Concepts
Boise, July 24–28, 2017

400– Assessment Administration
Boise, July 24–28, 2017

402—Tax Policy
Boise, July 24–28, 2017

600—Principles and Techniques of Cadastral Mapping
Boise, July 24–28, 2017

The Idaho State Tax Commission sponsors the offering listed above. For more details, contact Jan Barnard 208-334-7733 or jan.barnard@tax.idaho.gov.

Illinois

155—Depreciation Analysis
East Peoria, August 9–10, 2017

The Illinois Property Assessment Institute sponsors the offering listed above. For more details, contact Keli Chambers 309-862-0300.

Indiana

101—Intro to Mass Appraisal
Indianapolis, June 26–30, 2017

300—Fundamentals of Mass Appraisal
Columbus, July 10–14, 2017

101—Fundamentals of Real Property Appraisal
Columbus, July 17–21, 2017

102—Income Approach to Valuation
Columbus, August 14–18, 2017

151—National USPAP
Indianapolis, August 28–30, 2017

400—Assessment Administration
Fort Wayne, September 11–15, 2017

311—Residential Modeling Concepts
Columbus, September 18–22, 2017

151—National USPAP
Fort Wayne, October 3–5, 2017

102—Income Approach to Valuation
Valparaiso, October 9–13

102—Income Approach to Valuation
Indianapolis, October 16–20, 2017

300—Fundamentals of Mass Appraisal
Indianapolis, October 30–November 3, 2017

151— National USPAP
Columbus, November 14–16, 2017

400—Assessment Administration
Indianapolis, December 4–8

The Indiana Chapter of IAAO sponsors the offerings listed above. For more details, contact Ginny Whipple 812/593-5308 or ginny@gnaassessmentprofessionals.com.

Kansas

101—Fundamentals of Real Property Appraisal
Manhattan, July 10–14, 2017

400—Assessment Administration
Wichita, July 17–21, 2017

400—Assessment Administration
Topeka, August 21–28, 2017

102—Income Approach to Valuation
Topeka, August 28–September 1, 2017

311—Residential Modeling Concepts
Wichita, December 4–8, 2017

The Kansas County Appraisers Association sponsors the offering listed above. For more details, contact Cindy Brenner 620/873-7449 or kcaa@sbcglobal.net.

300—Fundamentals of Mass Appraisal
Wichita, July 31–August 4, 2017

312—Commercial/Industrial Modeling Concepts
Wichita, August 21–25, 2017

The South Central Kansas Regional Chapter of IAAO sponsors the offering listed above. For more details, contact Jack Manion or jack.manion@sedgwick.gov

402—Tax Policy
Kansas City, July 17–21, 2017

102—Income Approach to Valuation
Olathe, August 7–11, 2017

The Kansas City Chapter of IAAO sponsors the offering listed above. For more details, contact Michelle Clark 913/715-0058 or michelle.clark@jocogov.org.

Kentucky

400—Assessment Administration
Frankfort, August 21–25, 2017

500—Assessment of Personal Property
Frankfort, September 11–15, 2017

The Kentucky Chapter of IAAO sponsor the offerings listed above. For more details, contact Katie Martin 502-564-0784 or Katie.Martin@ky.gov.

Louisiana

151—National USPAP
Baton Rouge, June 19–21, 2017

151—National USPAP
Baton Rouge, June 21–23, 2017

The Louisiana Assessors' Association sponsor the offerings listed above. For more details, contact Charlie Henington 318/226-6711 or assessor@caddoassessor.org. Web page www.louisianaassessors.org.

Minnesota

102—Income Approach to Valuation
Chanhassen, September 18–22, 2017

312—Commercial/Industrial Modeling Concepts
Chanhassen, November 6–10, 2017

The Minnesota Association of Assessing Officers (MAAO) sponsor the offering listed above. For more details, contact Jackie Coulter 320/761-0256 or educationcoordinator@mnmaao.org.

Missouri

600—Principles and Techniques of Cadastral Mapping
Mt. Vernon, July 10–14, 2017

The Missouri Mappers Association sponsor the offering listed above. For more details, contact Brenda Dryer 417/466-2831 or lcmoassessor@sofnet.com.

101—Fundamentals of Real Property Appraisal
Lake of the Ozarks, September 11–15, 2017

The Missouri State Assessors Association the offering listed above. For more details, contact Wendy Nordwald 636-456-8885 (Ext 350) or wnordwald@warrencountymo.org

Nebraska

300—Fundamentals of Mass Appraisal
Kearney, August 7–11, 2017

332—Modeling Concepts
Lincoln, October 2–6, 2017

The Nebraska Department of Revenue sponsor the offerings listed above. For more details, contact Grace Willnerd 402/471-5982 or grace.willnerd@nebraska.gov or register at http://www.revenue.nebraska.gov/PAD/assessor/educ_cert.html.

New Hampshire

201—Appraisal of Land
Concord, November 6–10, 2017

931—Reading and Understanding Leases
Concord, November 17, 2017

311—Residential Modeling Concepts
Concord, November 27–December 1, 2017

The New Hampshire Association of Assessing Officers sponsor the offering listed above. For more details, contact James Rice 603-868-8064 or jrice@ci.durham.nh.us

Ohio

400—Assessment Administration
North Canton, July 24–28, 2017

331—Mass Appraisal Practices and Procedures
Columbus, August 21–25, 2017

101—Fundamentals of Real Property Appraisal
North Canton, September 18–22, 2017

300—Fundamentals of Mass Appraisal
Colombus, November 13–17, 2017

The Ohio Ad Valorem School sponsor the offerings listed above. For more details, contact Melissa Graham-Perkins 330/232-1059 or Melissa.OhioAdValorem@hotmail.com.

Oklahoma

112—Income Approach to Valuation II
Tulsa, June 26–30, 2017

The Oklahoma Chapter of IAAO sponsor the offering listed above. For more details, contact Denise Bailey 405-257-3371.

Ontario

112–Income Approach to Valuation II
Hamilton, September 11–15, 2017

312–Commercial / Industrial Modeling Concepts
Hamilton, December 4–8, 2017

The Municipal Property Assessment Corporation (MPAC) sponsor the offerings listed above. For more details, contact Kristy Robbins 289/315-1166 or kristy.robbins@mpac.ca.

South Carolina

300—Fundamentals of Mass Appraisal
Beaufort, July 10–14, 2017

The Beaufort County Assessor's Office sponsor the offering listed above. For more details, contact Gary James 843-255-2400 or gjames@bcgov.net.

Tennessee

600—Principles and Techniques of Cadastral Mapping
Mt. Juliet, June 26–30, 2017

312—Commercial/Industrial Modeling Concepts
Mt. Juliet, July 24–28, 2017

500—Assessment of Personal Property
Mt. Juliet, August 7–11, 2017

101—Fundamentals of Real Property Appraisal
Mt. Juliet, August 28–September 1, 2017

201—Appraisal of Land
Mt. Juliet, October 23–27, 2017

102—Income Approach to Valuation
Mt. Juliet, November 6–10, 2017

The State of TN, Comptroller of the Treasury sponsors the offering listed above. For more details, contact Cristi Moore 615/401-7774 or cristi.moore@cot.tn.gov.

Texas

331—Mass Appraisal Practices and Procedures
Austin, August 28–September 1, 2017

101—Fundamentals of Real Property Appraisal
Austin, October 9–13, 2017

151—National USPAP
Houston, October 16–17, 2017

102—Income Approach to Valuation
Austin, October 16–20, 2017

331—Mass Appraisal Practices and Procedures
Houston, October 23–27, 2017

332—Modeling Concepts
Austin, October 23–27, 2017

332—Modeling Concepts
Houston, October 30–November 3, 2017

112—Income Approach to Valuation II
Austin, November 13–17, 2017

201—Appraisal of Land
Austin, December 4–8, 2017

151—National USPAP
Austin, December 11–12, 2017

Texas Association of Appraisal Districts sponsor the offerings listed above. For more details, contact Doris Koch 512/467-0402.

102—Income Approach to Valuation
Waco, September 18–22, 2017

McLennan County Appraisal District sponsors the offering listed above. For more details, contact Joe Bobbitt 254/752-9864 or jbobbitt@mclennancad.org.

311—Residential Modeling Concepts
El Paso, October 2–6, 2017

400—Assessment Administration
El Paso, November 27–December 1, 2017

El Paso Central Appraisal District sponsors the offerings listed above. For more details, contact Dina Ornelas 915/780-2005 or diornel@epcad.org.

Vermont

101—Fundamentals of Real Property Appraisal
White River Junction, August 14–18, 2017

155—Depreciation Analysis
White River Junction, September 20–21, 2017

112—Income Approach to Valuation II
White River Junction, October 2–6, 2017

Vermont Association of Assessor and Listers (VALA) sponsor the offerings listed above. For more details, contact Michelle Wilson 802-377-7356, mwilson@hartford-vt.org.

Wyoming

150—Mathematics for Assessors
Cheyenne, August 14–16, 2017

101—Fundamentals of Real Property Appraisal
Casper, August 28–September 1, 2017

332—Modeling Concepts
Cheyenne, September 11–15, 2017

601—Cadastral Mapping: Methods and Applications
Lander, October 2–6, 2017

The Wyoming Department of Revenue sponsors the offerings listed above. For more details, contact Alan Lemaster 307/777-3450, alan.lemaster@wyo.gov or Justin McNamara 307/777-5232, justin.mcnamara@wyo.gov.

BY COURSE

Course 101—Fundamentals of Real Property Appraisal
June 26–30, 2017, Indiana (Indianapolis)
July 10–14, 2017, Kansas (Manhattan)
July 17–21, 2017, Indiana (Columbus)
July 24–28, 2017, Idaho (Boise)
August 14–18, 2017, Vermont (White River Junction)
August 28–September 1, 2017, Wyoming (Casper)
August 28–September 1, 2017, Tennessee (Mt. Juliet)
September 11–15, 2017, Alabama (Auburn)
September 11–15, 2017, Missouri (Lake of the Ozarks)
September 11–15, 2017, Connecticut (Rocky Hill)
September 18–22, 2017, Ohio (North Canton)
October 9–13, 2017, Texas (Austin)

Course 102—Income Approach to Valuation
July 24–28, 2017, Arkansas (Little Rock)
July 24–28, 2017, Idaho (Boise)
August 7–11, 2017, Florida (Lake Mary)
August 7–11, 2017, Kansas (Olathe)
August 14–18, 2017, Indiana (Columbus)
August 28–September 1, 2017, Kansas (Topeka)
September 18–22, 2017, Minnesota (Chanhassen)
September 18–22, 2017, Texas (Waco)
October 9–13, Indiana (Valparaiso)
October 16–20, 2017, Texas (Austin)
October 16–20, 2017, Indiana (Indianapolis)
November 6–10, 2017, Tennessee (Mt. Juliet)

Course 112—Income Approach to Valuation II
June 26–30, 2017, Oklahoma (Tulsa)
August 7–11, 2017, Florida (Lake Mary)
September 11–15, 2017, Ontario (Hamilton)
October 2–6, 2017, Vermont (White River Junction)
November 13–17, 2017, Texas (Austin)

Workshop 150—Mathematics for Assessors
August 14–16, 2017, Wyoming (Cheyenne)

Workshop 151—National USPAP
June 19–21, 2017, Louisiana (Baton Rouge)
June 21–23, 2017, Louisiana (Baton Rouge)
August 28–30, 2017, Indiana (Indianapolis)
October 3–5, 2017, Indiana (Fort Wayne)
October 16–17, 2017, Texas (Houston)
November 14–16, 2017, Indiana (Columbus)
December 11–12, 2017, Texas (Austin)

Workshop 155—Depreciation Analysis
August 9–10, 2017, Illinois (East Peoria)
September 20–21, 2017, Vermont (White River Junction)

Course 201—Appraisal of Land
July 24–28, 2017, Idaho (Boise)
October 23–27, 2017, Tennessee (Mt. Juliet)
November 6–10, 2017, New Hampshire (Concord)
December 4–8, 2017, Texas (Austin)

Course 300—Fundamentals of Mass Appraisal
July 10–14, 2017, Indiana (Columbus)
July 10–14, 2017, South Carolina (Beaufort)
July 24–28, 2017, Idaho (Boise)
July 31–August 4, 2017, Kansas (Wichita)
August 7–11, 2017, Nebraska (Kearney)
August 28–September 1, 2017, Arkansas (Little Rock)
October 30–November 3, 2017, Indiana (Indianapolis)
November 13–17, 2017, Ohio (Columbus)

Course 311—Residential Modeling Concepts
September 18–22, 2017, Indiana (Columbus)
October 2–6, 2017, Texas (El Paso)
October 9–13, 2017, Arkansas (Fayetteville)
November 27–December 1, 2017, New Hampshire (Concord)
December 4–8, 2017, Kansas (Wichita)

Course 312—Commercial/Industrial Modeling Concepts
July 24–28, 2017, Tennessee (Mt. Juliet)
August 21–25, 2017, Kansas (Wichita)
November 6–10, 2017, Minnesota (Chanhassen)
December 4–8, 2017, Ontario (Hamilton)

Course 331—Mass Appraisal Practices and Procedures
August 21–25, 2017, Ohio (Columbus)
August 28–September 1, 2017, Texas (Austin)
October 23–27, 2017, Texas (Houston)

Course 332—Modeling Concepts
July 24–28, 2017, Idaho (Boise)
September 11–15, 2017, Wyoming (Cheyenne)
October 2–6, 2017, Nebraska (Lincoln)
October 23–27, 2017, Texas (Austin)
October 30–November 3, 2017, Texas (Houston)

Course 333—Residential Modeling Applications
August 7–11, 2017, Florida (Lake Mary)

Course 400—Assessment Administration
July 10–14, 2017, Alabama (Hoover)
July 10–14, 2017, Florida (Orlando)
July 17–21, 2017, Kansas (Wichita)
July 24–28, 2017, Ohio (North Canton)
July 24–28, 2017, Idaho (Boise)
August 21–25, 2017, Kentucky (Frankfort)
August 21–28, 2017, Kansas (Topeka)
September 11–15, 2017, Indiana (Fort Wayne)
November 27–December 1, Texas (El Paso)
December 4–8, Indiana (Indianapolis)

Course 402—Property Tax Policy
July 17–21, 2017, Kansas (Kansas City)
July 24–28, 2017, Idaho (Boise)

Course 500—Assessment of Personal Property
August 7–11, 2017, Tennessee (Mt. Juliet)
September 11–15, 2017, Kentucky (Frankfort)

Course 600—Principles and Techniques of Cadastral Mapping
June 26–30, 2017, Tennessee (Mt. Juliet)
July 10–14, 2017, Missouri (Mt. Vernon)
July 24–28, 2017, Idaho (Boise)

Course 601—Cadastral Mapping, Methods & Applications
August 7–11, 2017, Florida (Lake Mary)
October 2–6, 2017, Wyoming (Lander)

One-Day Forum 931—Reading and Understanding Leases
November 17, 2017, New Hampshire (Concord)

To sponsor IAAO classes contact Professional Development Operations Director Jean Spiegel, spiegel@iaao.org. Contact individual coordinators for each state's offerings for enrollment/registration information.

5 Years

Brigitte Boomer, Red Deer County Assessment Dept., Red Deer County, AB, Canada
Chelsea Bradshaw, GT Property Assessment, Edmonton, AB, Canada
Byron D. Hodgson, Spokane County Assessor's Office, Spokane, WA, United States
John Hurt, Sumner County, Gallatin, TN
Louis Jutras, Town of Stoughton, Stoughton, MA
Donna MacLeod, Property Valuation Services Corporation, North River, NS, Canada
Chad A. Nunweiler, RES, City of Saskatoon, Saskatoon, SK, Canada
James R. Rainey, Lauderdale County, Meridian, MS
Darren M. Rasmussen, AAS, Arizona Dept. of Revenue, Phoenix, AZ
John M. Rice, City of Winchester, Winchester, VA
Zachary S. Rudy, RES, AAS, Tulsa County Assessor's Office, Tulsa, OK
Steven Sherwood, Valuation Plus, Mamaroneck, NY
Jack Smith, CMS, Lamar County, Purvis, MS
Jill H. Sungenis, Cumberland County Tax Board, Bridgeton, NJ
George W. Thomas, Davidson County Assessor's Office, Nashville, TN
Sandra Woodhouse, San Diego County Assessor, Santee, CA

10 Years

Salma Ahmed, Fulton County Board of Assessors, Atlanta, GA
Mark D. Armstrong, Kane County Supervisor of Assessments Office, Geneva, IL, United States
Sebastian Caldarella, Town of New Canaan, New Canaan, CT
George Clerihew, Denton Central Appraisal District, Denton, TX
Joseph G. Colacitti, City of Elizabeth, Elizabeth, NJ
Justin E. Deese, Craven County, New Bern, NC
Paige S. Donovan, City of New London, New London, CT
Enrico C. Emma, City of Elizabeth, Elizabeth, NJ
Katherine A. Enck, AAS, CMS, Palm Beach County Property Appraiser's Office, West Palm Beach, FL
Liborio Firetto, City of Elizabeth, Elizabeth, NJ
Shaun Fitzgerald, Fitzgerald Appraisals, LLC., North Easton, MA
Wayne C. Forde, Barbados Revenue Authority, St. James, Barbados
Barbara J. Goff, Douglas County, Lawrence, KS
John C Hayes, Wilkes County, Wilkesboro, NC
Darin Johnson, BC Assessment Authority, Williams Lake, BC, Canada
Georgia K. Jones, AAS, West Lafayette, IN
Don G. Kelley, Tulsa County Assessor's Office, Tulsa, OK
Calvin A. Kent,Ph.D., AAS, Marshall University, Huntington, WV
Donna LaPlant, Town of Farmington, Farmington, NY
Ronald W. Lethgo, Chaves County, Roswell, NM
John H. Liford, Gonzales County Appraisal District, Gonzales, TX
Tony W. Lindauer, Jefferson County PVA, Louisville, KY
Bill MacGougan, BC Assessment, Nanaimo, BC, Canada
Michael D. MacPherson, Just Value Associates, PLLC, Presque Isle, ME
Beth A. McBride, Johnson County Assessor's Office, Iowa City, IA
Peter V. Mooney, Town of Franklin, Franklin, MA
Angela M. Mulcahy, Johnson County Assessor's Office, Iowa City, IA
Kristen O'Connor, Tyler Technologies, Inc., Danvers, MA, United States
Cyndie L. Offutt, Rockcastle County PVA, Mount Vernon, KY, United States
R. Lane Partridge, Town of Concord Board of Assessors, Waban, MA
Susan F. Quiring, CAE, RES, Saskatchewan Assessment Management Agency, Yorkton, SK, Canada
David Ruberti, Town of Franklin, Franklin, MA
Meran C. Simonson, Plaquemines Parish Assessor's Office, Belle Chasse, LA
Edward F. Skolnick, Woodbridge Township, Woodbridge, NJ
Ruth A. Sorensen, Nebraska Department of Revenue, Property Assessment, Lincoln, NE
Kim Steigerwalt, Carbon County Assessment Office, Jim Thorpe, PA
Brian Thelen, Delta Charter Township, Lansing, MI
Joseph A. White, City of Portsmouth, York, ME
Ronald D. Wood, Office of Property Valuation, Princeton, KY

15 Years

James T. Alstad, Winneshiek County, Decorah, IA
Tasha Bizier, Coventry, RI Town Hall, Cumberland, RI
Samantha F. Jackson, Jefferson County, Fayette, MS
Michael C. Kane, Voorhees Township (Camden County), Voorhees, NJ
David G. Ortiz, Pecos, NM
Gerald Osborne, Utah State Tax Commission, Salt Lake City, UT
Colleen M. Scarlett, Durham County Tax Administrator's Office, Durham, NC
Kevin R. Zelinsky, Remington & Vernick Engineers, Haddonfield, NJ

20 Years

Cammy Darris, Navajo County, Holbrook, AZ
Claude B. Hale, PPS, Harris County Appraisal District, Houston, TX
Jeff M. Miller, Plainfield Township, Belmont, MI
Barbara A. Perry, Town of Salem, Salem, CT
Jason O. Scriber, CMS, Henry County, New Castle, KY

25 Years

James M. Dombrowski, CAE, Verizon Communications, Albany, NY
Robert N. Marshall, Tyler Technologies, Reading, MA, United States
Paul Arthur Milligan, Town of High River, High River, AB, Canada
Eugene H. Widmer, CAE, Colorado Springs, CO

30 Years

Craig N. Larson, La Plata County, Durango, CO, United States
David W. Luther, Tyler County Appraisal District, Woodville, TX

35 Years

Michael S. Barker, Village of Ridgewood, River Vale, NJ, United States
J. Michael Heaton, O'Keefe, Lyons, & Hynes, LLC, Chicago, IL
James Mark Hixon, Cherokee County Appraiser's Office, Columbus, KS
Carl P. Pharr, Ennes & Associates, Inc., Arlington Heights, IL, United States

40 Years

Gary T. Harris, CAE, Office of State Assessed Properties, Nashville, TN, United States

45 Years

James P. Crowley, CAE, Crane & Norcross, Chicago, IL

Ontario, Canada
Alison Lesley Clarke
Jeff Grad
Jenna Hodder
Netherlands
Dirk Jan
Alabama
Lisa Teel
Arizona
Cynthia Lynn Casler
Felipe A. Fuentes, Jr
Angie Hanks
John T. Inserra
Kent Lavine
Michael Noyes
Pablo A. Ramos
Stephen Suto
Greer Wells
California
Stephen Cheng
Ken Sullivan
District of Columbia
C. Eugene Clindinin
Florida
Alisha Baldwin-Bouie
John A. Robinson
Georgia
Darryl Gray
Joyce Lamb
John R. Robinson
Idaho
Alyssa J. Hartford
Illinois
Roger Beanland
Indiana
David Hall
Iowa
Roger Bak
Amy Larson
Jennifer L. Sanford
Doug Tonnemacher
Jane Viggers
Austin A. Viggers
Kansas
Brad G. Gaughan
Danielle R. Kiefer
Van T. McQueen
Maine
Deanne Cray
Justin VanDongen
Michigan
Rex E. Murphy, Jr
Justin R. Sears
Minnesota
Michele K. Gelo
New Jersey
Joseph Randazzo
Evelyn Trujillo
New Mexico
Derrick R. Garcia
New York
Claire Foster
Heidi McIntosh
David Petterson
North Carolina
Gairy Issac Canady, Jr
Jessica McCall
North Dakota
Karen Evans
Rose Kaseman
Shannan Senger
Ohio
Heather DeJesus
Jerri Miller
Pennsylvania
J.R. Divine
South Carolina
Milton L. Adams
Andrew K. Bagnal
Frederick F. Descy
Chalon S. Headley, II
Dwight E. Jackson
Stewart A. Livingston
Donna Lominack
Mark Polk
Fredrick Levi Senn, Jr
Amanda Wheelis
Texas
Peter J. Barbaro
Marc Cohen
Susan Fruge
Robert McCarty
Dennis Rambo, Jr
Chuck Saling
Vermont
Lisa Barry
Carol J. Hammond
Phyllis Hayward
David Joseph Kersula
Virginia
Zachary T. Lee
Washington
Mike B. Hougardy
Wisconsin
Laura L. Doherty

PROPOSED BYLAWS CHANGES

In accordance with IAAO Procedural Rule 7.5, the membership of IAAO is hereby notified of an intent to amend the current Bylaws. The IAAO Executive Board approved submitting for exposure several proposed amendments to the IAAO Bylaws. A document showing the proposed changes is available for download. A copy of the complete bylaws, with suggested changes, is also available for download. A link to the Exposure Drafts page is on the home page, www.iaao.org.

PROPOSED CHANGES:

3.1.4 Past-Presidents, upon completion of their term on the Executive Board as Immediate Past-President, shall be granted Life Membership Status for recognition of their leadership over a number of years. Past-Presidents granted such status shall have all rights of a regular member, except they shall not be required to pay annual membership dues, professional designation dues, ~~or~~ annual conference registration, and shall receive one (1) free companion conference registration. Widows or widowers of Past Presidents shall be granted one (1) free conference registration. Life Membership Status shall be granted to all regular members upon achieving fifty (50) years of IAAO membership, and they shall not be required to pay annual membership or professional designation dues.

4.7 Ratification of Executive Committee Actions

4.7.1 All actions of the Executive Committee shall be reported to all members of the Executive Board within five (5) business days of such action. Such actions shall cease and be null and void unless ratified by a majority of the Executive Board within ~~said~~ ten (10) ~~five (5)~~ business days. Such reporting may be by means of mail, voice communications, or electronic communications. The vote for ratification by the Executive Board may be by means of mail, voice communications, or electronic means, provided that a telephone vote must be by conference telephone arrangements allowing all participants to communicate with each other, and if taken by a mail ballot or electronic communication, must result in an unanimous vote without an abstention in order to be a valid ratification.

5.1.1.6 A trustee and/or representative as appropriate to The Appraisal Foundation. This appointment shall be a three (3) year term.

7.2 Special Meetings

Special meetings of the Executive Board are those meetings other than its annual meeting and shall be held upon the call of the President or upon the request by at least a simple majority of the Executive Board members. Notice of such meetings shall be transmitted to the Executive Director. Should a simple majority of the Executive Board call for a meeting, the Executive Director shall within five (5) business days verify that the required request by the simple majority has been met. The Executive Director shall give notice of the time, place, and purpose of the meetings to the board; in person, by telephone, by mail, by facsimile, by e-mail or other electronic means. Notice shall be transmitted to the member's last known means of contact as described above. Notice must be given no less than five (5)~~ten (10)~~ business days prior to the meeting dates.

10.1.6 Mass Appraisal Specialist

The Association shall award the Mass Appraisal Specialist (MAS) designation to those members who demonstrate professional competency in the discipline of mass appraisal of real property for tax purposes.

INTENT AND EFFECT OF THE PROPOSED CHANGE

The intent and effect of this draft is to make limited changes to existing Bylaws affecting conference registration for Past Presidents, time frames for ratification of Executive Committee actions, Appraisal Foundation appointment terms, notice for special meetings, and adding a definition of who is awarded the new Mass Appraisal Specialist designation.

ACCEPTING COMMENTS UNTIL JUNE 11, 2017

If you would like to comment on the proposed changes, please send your comments to IAAO Headquarters, 314 W 10th, Kansas City, Missouri (USA) 64105 or e-mail them to Cindy Mead at mead@iaao.org with the subject line "Bylaws change comment." Please respond no later than June 11, 20173.

Where Do You Read FAIR & EQUITABLE?

Scott K. Teruya, AAS, reads *Fair & Equitable* in the vicinity of Hebei Province, in Beijing, China. A number of guests were invited to talk about property tax systems with the China Appraisal Association, the largest real estate valuation group in China. They also presented information to the Center for Assessment and Development of Real Estate in Guangdong Province, Schenzhen. Mr. Teruya is the Real Property Tax Administrator for the County of Maui, Kahului, Hawaii. He also serves on the IAAO Chapters and Affiliates Subcommittee.

Other participants were Joshua Ledgerwood, an account manager for Esri Canada, Assessment; Riki Hokama, former President of the National Association of Counties (NACo) and current Maui (Hawaii) County Council member; Michael Lomax, Director of Assessment for Esri Canada; and Elton Yuen, Director of Professional Services, Assessment for Esri Canada. They are all IAAO members.

Mr. Teruya and Mr. Hokama found time to explore a portion of the Great Wall of China during their visit. There are approximately 13,171 miles of wall so they were able to explore only a small portion.

Mr. Hokama was a featured speaker representing NACo at the Opening Session of the IAAO 2015 Annual Conference in Indianapolis, Indiana.

Who's Gonna Fill Their Shoes?

Ashley Lathrop
Director of Membership and Administration

"Who's gonna fill their shoes?
Who's gonna stand that tall?
Who's gonna play the Opry
And the Wabash Cannonball?
Who's gonna give their heart and soul
To get to me and you?
Lord I wonder, who's gonna fill their shoes?
Yes I wonder, who's gonna fill their shoes?"

—George Jones

By now, many you have probably reviewed the recently published *IAAO Assessment Industry Compensation Survey*, but, if not, let me share with you some of the major findings:

- IAAO members reported a median annual base salary of $66,000, versus nonmembers at $56,800.
- Among those who currently hold an IAAO designation, the median salary is $63,000, which is $2,400 higher than the median salary among those who don't have a designation.
- The average (mean) full-time assessment professional reported an annual base salary of $66,800.
- Nearly half, or 48 percent, of employed respondents plan to retire or leave the assessment industry within 9 years, including 23 percent who plan to do so in less than 5 years.
- Twelve percent reported annual base salaries of $100,000 or more, while 13 percent reported salaries of $40,000 or less.
- Approximately 60 percent of respondents were 50 years of age or older.

There are a lot of takeaways from surveys, but the one that stands out is the 48 percent who will retire in the next 9 years. Honestly, this finding should matter to the 52 percent who will not be retiring in the next 9 years.

For the 52 Percent

What can you do in the next 5–10 years to put yourself in the best position to succeed your boss?

First and foremost, if you are interested in climbing the proverbial corporate ladder, you should consider earning an IAAO designation. An IAAO professional designation is a symbol of knowledge, experience, and competence recognized around the globe. Any professional who aspires to advance his or her career in appraisal, mapping, property assessment, and property tax policy at any level—in government or in the private sector—should have an IAAO designation.

As noted in the survey, members with professional designations earn an increase in salary and responsibility. A designation instantly establishes an individual's qualifications and credibility and is a universal, portable measure of professional capabilities recognized around the world. Designees report gaining confidence in their abilities and the respect of their peers and those they serve. Earning a

designation is a rewarding experience, demonstrating that an individual has attained the highest level of professionalism.

To earn an IAAO designation, one must be an IAAO member in good standing and complete the requirements for the particular designation. Each designation has experiential, educational, demonstration project, and examination requirements. And a bachelor's degree is not required.

If you aren't quite sure whether you want to take the designation path but you still want to advance your career, IAAO offers dozens of courses, both in person and online, to help further your career. Monthly webinars on current industry topics also keep you abreast of the market.

In addition to professional development, IAAO offers personal development through a partnership with LocalGovU. The IAAO Personal Development Portal (IAAO.org⇒Education⇒Personal Development Training Courses) provides free online classes in management and productivity to enhance soft skills needed on the job. These classes represent an opportunity to learn what it takes to be a leader, not just a boss.

The final piece to putting yourself in a position to advance your career is networking. Do it early, and do it often. When possible, attend the IAAO Annual Conference and expand your connections as well as your knowledge base. Join a chapter and attend as many chapter meetings and gatherings as possible. Get active in your chapter. Consider volunteering for a committee or running for a board position. For many, networking will be the single greatest opportunity to advance a career. Colleagues from other jurisdictions will quickly become some of your closest friends and your biggest cheerleaders.

Are you ready to seize the day?

For the 48 Percent

Congratulations! You can see the light at the end of the tunnel. I commend you on your years of service, and I wish you nothing but the best in retirement. Before you go, however, I have one question: "In sports it is often referred to as a *coaching tree*, in which the idea is to determine how many coaches originated from a single source or single coach. What does your assessor tree look like?"

Take a minute to look at your assessor tree. Who have you nurtured or encouraged? Who have you helped blossom? How many people within the industry would consider you a major influence in their life? Will your office be in good hands when you leave? Have you encouraged your proteges to get active in a chapter or affiliate? Do you sign them up for membership with IAAO? Will you continue to be a mentor after you retire? "Who's gonna fill your shoes?"

For the 100 Percent

If 48 percent of the workforce retires and 48 percent of those remaining fill the vacated positions, it is safe to say that the next 9 years will be an exciting time with an unprecedented amount of change not only for each and every one of you, but also for IAAO. The membership will change. The association will change.

I can't wait to see what's next.

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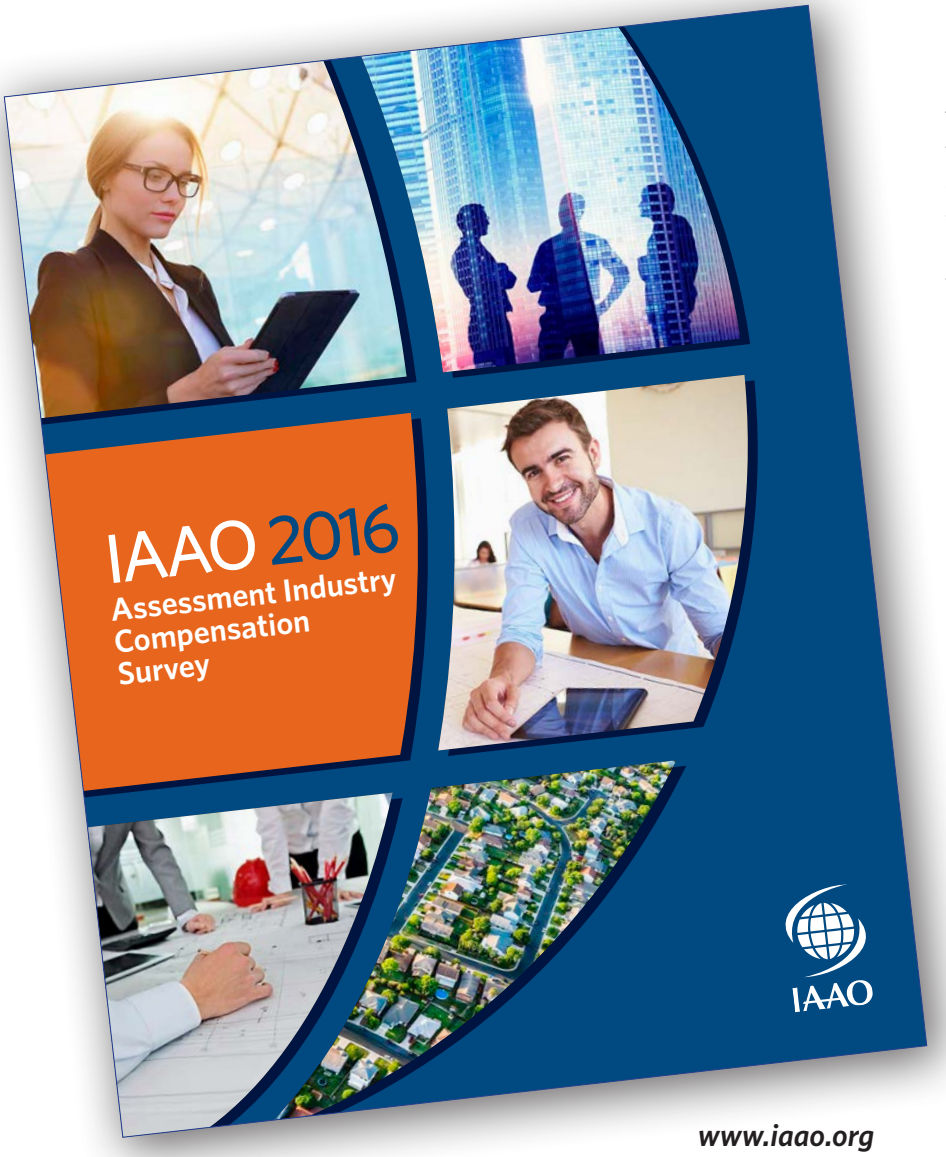

IAAO recently conducted an important survey regarding industry compensation and benefits to discover trends and establish a baseline for future studies. This data will serve the career development needs of assessors and help attract young professionals to the field of assessment.

The final report will be available in March. Here are just a few of the results you will find in the report.

- In the next nine years, 48% of respondents plan to retire or leave the assessment industry
- The annual base salary for IAAO members was reported at $66,000 while nonmembers was found to be lower at $56,800
- IAAO designees earn $1,700 more than non-designees

Pricing

eBook	$199 Member $399 Nonmember
Printed Book	$249 Member $449 Nonmember

The *IAAO 2016 Assessment Industry Compensation Survey* is now available for sale at *www.iaao.org.*

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