

FAIR+EQUITABLE

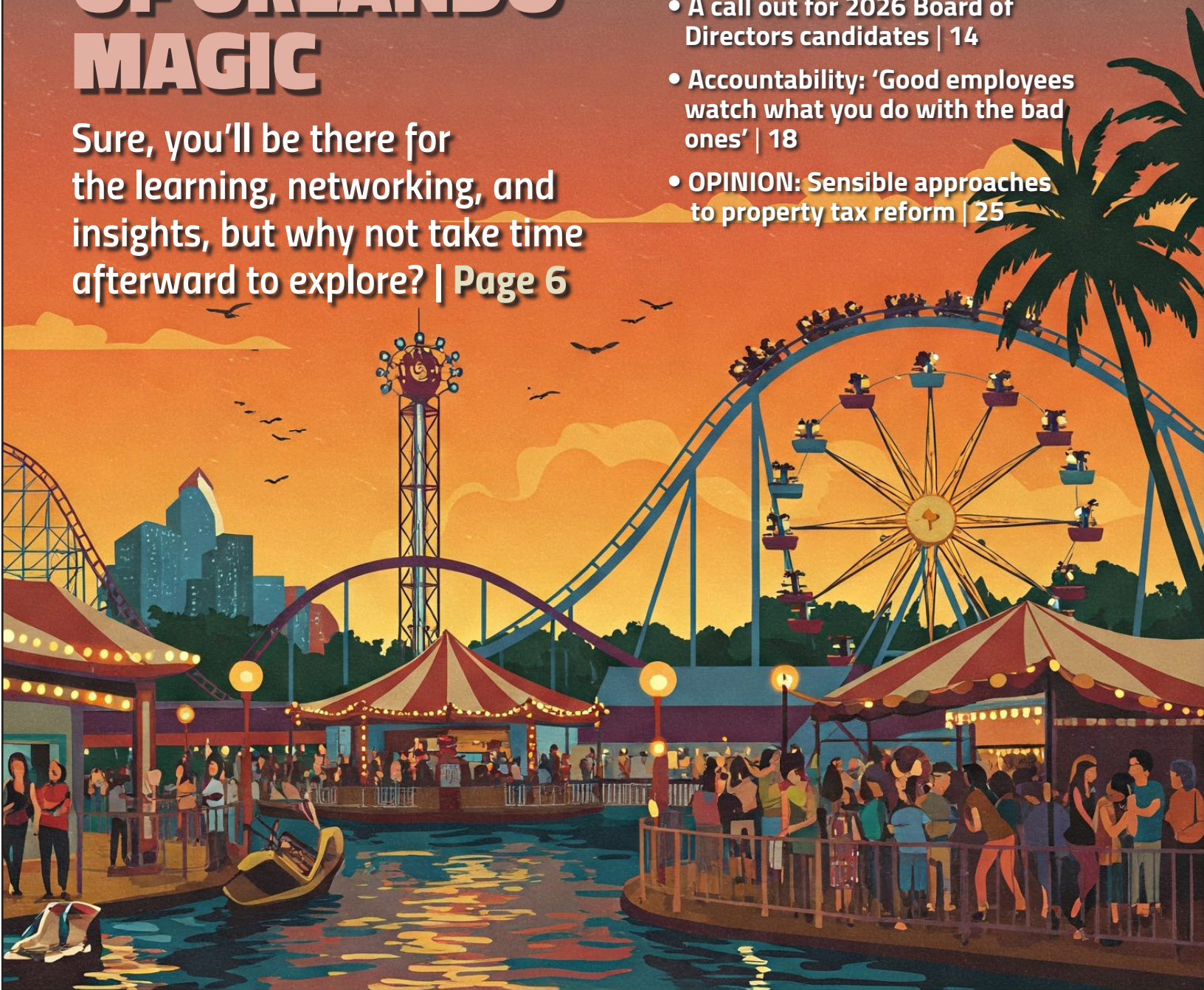
APRIL/MAY 2025 | VOLUME 23 | NUMBER 3

ANNUAL CONFERENCE 2025: A DOSE OF ORLANDO MAGIC

Sure, you'll be there for the learning, networking, and insights, but why not take time afterward to explore? | Page 6

INSIDE

- Help support children fighting cancer through this year's conference charity | 12
- A call out for 2026 Board of Directors candidates | 14
- Accountability: 'Good employees watch what you do with the bad ones' | 18
- OPINION: Sensible approaches to property tax reform | 25





ASSESSORS' CENTER OF EXCELLENCE

SAVE the DATES!



2025 Live Online Courses & Workshops

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

MAY 14 - 15 **WORKSHOP 151** — National USPAP

MAY 19 - 22 **WORKSHOP 311** — Real Property Modeling Concepts

JULY 21 - 24 **COURSE 501** — Personal Property Auditing: Basic to Advanced

SEPTEMBER 8 - 11 **COURSE 300** — Fundamentals of Mass Appraisal

OCTOBER 8 - 9 **WORKSHOP 151** — National USPAP

OCTOBER 13 - 14 **WORKSHOP 854** — CMS Case Problem Review Workshop

OCTOBER 27 - 30 **COURSE 112** — Income Approach to Valuation II

NOVEMBER 3 - 5 **WORKSHOP 851** — RES Case Study Review Workshop

NOVEMBER 12 - 14 **WORKSHOP 551** — Valuation of Machinery and Equipment

NOVEMBER 17 - 19 **WORKSHOP 852** — AAS Case Study Review Workshop

DECEMBER 1 - 3 **WORKSHOP 853** — PPS Case Study Review Workshop

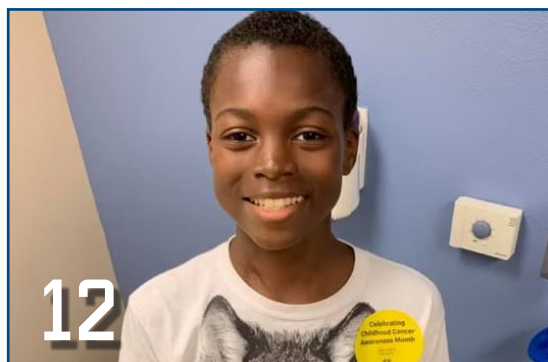
DECEMBER 8 - 10 **WORKSHOP 850** — CAE Case Study Review Workshop

REGISTRATION NOW OPEN!

Get started today at learn.iaao.org



THE 2025 CONFERENCE IS AT THE 'THEME PARK CAPITAL OF THE WORLD,' WHERE YOU CAN ATTEND SESSIONS, AND THEN RIDE ROLLER COASTERS



CONFERENCE CHARITY: BASE CAMP

This year's charity is the BASE Camp Children's Cancer Foundation, which offers support to children fighting cancer.



OPINION: SENSIBLE APPROACHES TO PROPERTY TAX REFORM

Cutting this unloved levy has again become a flash point, once more raising difficult issues of fairness.



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

Fair+Equitable is published nine times a year by the International Association of Assessing Officers, 314 W. 10th St., Kansas City, Missouri, 64105-1616.

Subscription rate for members is included in annual dues. Send address changes to: Membership Dept., IAAO, 314 W. 10th St., Kansas City, Missouri, 64105-1616.

IAAO.ORG

INSIDE

2 OVERVIEW

IAAO President Donna VanderVries

4 WHAT'S TRENDING IN THE IAAO LIBRARY

IAAO Research Librarian Elizabeth Ferguson reports on February's most requested topics.

17 ASSESSORS' FEDERAL DATASET RESOLUTION GETS NACO SUPPORT

Supporters say the plan will help assessors improve accuracy and fairness.

22 REPORT IDENTIFIES MEASURES TO CURB RAPID RISE IN PROPERTY TAXES

The Lincoln Institute of Land Policy has released a new policy download: "When Property Values Rise, Do Property Taxes Rise Too?"

24 IAAO ABSOLUTE

Member news: job postings, new designees, etc.



"IAAO is offering a variety of educational opportunities this year, and I hope to see you at the conference or one of the other events."

DONNA VANDERVRIES, CAE, AAS, PPS

IAAO President

One of the major areas of focus each year for IAAO is the annual conference, and with just over five months to go before the 2025 meeting in Orlando, planning is picking up.

I was in Florida recently for the IAAO Conference Content Committee's meeting to review session topic submissions received for this year's conference.

Each year, IAAO receives many submissions, and the committee diligently reviews each one to see if it fits in at the annual meeting.

During the meeting in Orlando, committee members reviewed, debated, and placed each of the selected sessions into a timeslot.

From sitting in the meetings, I can attest that there is a lot of thought and effort put into the process.

The conference schedule at a glance is included in this issue of *Fair+Equitable*, and

the complete schedule will be in the June issue and posted on the website.

Once the sessions are selected, IAAO reaches out to presenters to confirm availability at the selected timeslot, and with more than 60 sessions, this can take some time.

Based on the discussions, I believe we will have a great set of programs this year in Orlando.

Besides the sessions, there will be a keynote address by former NFL player, America's Got Talent contestant, and author Jon Dorenbos, plus two plenaries.

In addition to the committee meeting, IAAO reviewed the hotel and other areas planned for the conference.

Registration for the conference, set for Sept. 21-24, will be available in late April but the [link to reserve a hotel room](#) is available now.



The Conference Content Committee met in Orlando, Florida, recently to review session topic submissions received for this year's event.

With the conference a month later than the past few, we should be avoiding Florida's hot late summer weather.

Education is always one of the top attractions of the annual conference, and this year will be no different.

IAAO offers educational opportunities through other events throughout the year, including the **Preparation and Trial of the Property Tax Appeal Seminar**.

The seminar is set for July 10-11 on the campus of Ohio State University, and after several years of not being able to offer it, I am looking forward to offering it this year.

The two-day Prep and Trial training is designed for lawyers, assessors, and appraisal personnel who want to be better prepared for appeals.

The seminar will feature a mock trial on an assessment appeal of a hotel property valuation, and attendees will hear experts speak and hear panel discussions from various viewpoints.

IAAO is also teaming up with the International Property Tax Institute to offer the **Mass Appraisal Valuation Symposium** in June.

The virtual symposium, cover-

ing "Future Opportunities for Mass Appraisal," will be offered June 25-26. Registration is open through the **IPTI website**.

This is the fourth year IAAO and IPTI have offered the program and speakers from around the world will present, including representatives from the U.S., the U.K., the Netherlands, Singapore, Canada, Poland, Northern Ireland, Hong Kong, and South Africa.

In another international event, IAAO is partnering with the Australian Property Institute (API) to deliver the **2025 Global Property Congress** in collaboration with the World Association of Valuation Organizations (WAVO), the Property Institute of New Zealand, and the International Valuations Standards Council (IVSC).

The event will take place May 26-29 in Sydney, Australia.

IAAO partnered with API in 2019 to co-host the International Research Symposium in Melbourne, and we are looking forward to returning to Australia, as IAAO has several members.

IAAO is offering a variety of educational opportunities this year, and I hope to see you at the conference or one of the other events.

FAIR+EQUITABLE

APRIL/MAY 2025 | VOLUME 23 | NUMBER 3

THE MAGAZINE OF THE INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS

► **PRESIDENT**

DONNA VANDERVRIES, CAE, AAS, PPS, president@iaao.org

► **PRESIDENT-ELECT/TREASURER**

WILLIAM HEALEY, RES, presidentelect@iaao.org

► **VICE PRESIDENT**

TERRY TAYLOR, CAE, RES, AAS, FIAAO, vicepresident@iaao.org

► **IMMEDIATE PAST PRESIDENT**

REBECCA MALMQUIST, CAE, pastpresident@iaao.org

► **BOARD OF DIRECTORS**

DWANE BRINSON, CAE, RES, AAS, dwane.brinson@iaao.org

BILLY BURLE, billy.burle@iaao.org

RODERICK CONLEY, AAS, RES, roderick.conley@iaao.org

LLOYD FUNK, CAE, lloyd.funk@iaao.org

ALLEN JOLLEY, allen.jolley@iaao.org

ALVIN LANKFORD, CAE, AAS, alvin.lankford@iaao.org

KEVIN PRINE, CAE, RES, AAS, kevin.prine@iaao.org

SCOTT RUSSELL, AAS, PPS, RES, scott.russell@iaao.org

DOUGLAS WARR, AAS, doug.warr@iaao.org

GINNY WHIPPLE, AAS, ginny.whipple@iaao.org

► **EXECUTIVE DIRECTOR**

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

► **EDITORIAL REVIEW BOARD**

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

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

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

► **PUBLICATIONS MANAGER**

KEITH ROBISON, robison@iaao.org

► **COPY EDITOR**

PAULA SOUTHERLAND, southerland.paula@gmail.com

► **SENIOR DIRECTOR, COMMUNICATIONS & TECHNOLOGY**

MIKE ARDIS, APR, ardis@iaao.org

► **SUBSCRIPTIONS**

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

► **ADVERTISING**

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

► **EDITORIAL SUBMISSIONS**

Email Keith Robison, robison@iaao.org

► **REPRINTS**

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

► **HEADQUARTERS**

International Association of Assessing Officers

314 W 10th St.

Kansas City, Missouri

64105-1616 USA

816-701-8100

800-616-4226

IAAO.org





Hot library topics: Depreciation, big box stores

This year, the Friends of the Paul V. Corusy Library are excited to be giving away one registration to the 2025 Annual Conference in Orlando, Florida.

To enter the drawing, members can go on a scavenger hunt through the catalog and repository. The first step is to visit the LibraryLink catalog and search for “Friends of the Library Conference Giveaway.”

May the odds be in your favor!

The game will be open through 11:59 p.m. Central on April 30. Send an email to library@iaao.org if you have any questions.

February was a busy month

More than 40 requests were submitted for resources or reference help.

The most requested reference topics were depreciation and obsolescence, big box stores, and assisted living facilities.

Over 350 items were downloaded

from the LibraryLink catalog and Research Exchange.

Members from the U.S. have been interested in model-building and mixed-use properties, as are users from Zimbabwe.

In Canada and Singapore, members are reading about AI and statistical tests.

Stats are also popular in the Netherlands, which shares an interest in GIS with members from the Philippines and Sweden.

In Iceland, members are reading about valuing hotels.

Two of the most popular IAAO resources were: “Simplifying the Complex: Valuing Mixed-Use Properties in a Mass Appraisal Environment” by Shelly Graham, MRICS and Lee May, CAE, M.I.M.A.

This International Research Symposium presentation covers challenges in the mass appraisal of mixed-use properties while bal-

ancing market value and equity.

“One Size Fits All? Different Applications of AVMs” by Marc Francke, Ph.D. This IRS presentation introduces automated valuation models and discusses different considerations for methods.

These proceedings and more from the 2024 International Research Symposium can be found in the [Research Exchange](#).

New materials in the library include articles on AI adoption, office rents, and migrating parcel fabric to ArcGIS Pro.

Visit the [IAAO website](#) and click on the Industry Data tab to access these materials and more.



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



ASSESSORS' CENTER OF EXCELLENCE

DESIGNATION DISCOURSE

ZOOM CHATS



ARE YOU INTERESTED IN EARNING AN IAAO DESIGNATION IN 2024?

Beginning in February, join Professional Development Committee members, select current designees, and program staff on the second Thursday of every other month as they answer questions and share experiences in earning a designation. *Prospective and current candidates are welcome!*

DESIGNATION DISCOURSE: Open Discussion

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

- THURSDAY, FEBRUARY 15, 11am CST
- THURSDAY, JUNE 13, 11am CDT
- THURSDAY, OCTOBER 12, 11am CDT



DESIGNATION DISCOURSE: MAS & AAS Designations

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

- THURSDAY, AUGUST 15, 11am CDT



DESIGNATION DISCOURSE: CMS & PPS Designations

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

- THURSDAY, DECEMBER 12, 11am CST

Learn more at www.iaao.org/designationchats



Orlando

Where even business trips get a dose of the magic

Greetings from the Sunshine State!

As members of the Local Host Committee for the upcoming IAAO conference this September, we're excited to welcome you to Orlando, Florida.

Yes, you're coming for the conference, but let's be honest, Orlando is also the ultimate destination for fun.

Welcome to Orlando, the undisputed "Theme Park Capital of the World," where you can attend a conference and ride a roller coaster all before lunch.

Conference registration will open in late April. Rooms are available at the [Walt Disney World Dolphin Hotel](#), the [2025 Annual Conference](#) headquarters. Reservations are available [here](#).

Known worldwide for its spectacular theme parks, our city offers more than just a conference experience; it's an unforgettable getaway.

So why not come early (or stay late), bring your family and make a trip out of it?

You'll get the best of both worlds: networking with industry professionals and making memories in the magic of Orlando.

Here's our quick rundown of the three major parks and why you'll want to carve out some time to explore them.

[Walt Disney World](#)

The conference is happening in the heart of the magic at the [Walt Disney World Dolphin Hotel](#), plac-



ing you just steps from the world's most iconic destination.

But Walt Disney World isn't just one park, it's four.

• **Size:** With the [Magic Kingdom's](#) fairy-tale charm, EPCOT's innovation, [Hollywood Studios'](#) movie magic, and [Animal King-](#)

IAAO PRESENTS

 **PREP&TRIAL**





Registration
NOW OPEN

JULY 10 - 11, 2025 • COLUMBUS, OH



dom's wild adventures, there's something for everyone. Its vast, immersive parks cover a whopping 40 square miles. To put it in perspective, it's almost the size of San Francisco.

- **Fun fact:** Cinderella's Castle is 189 feet tall, and snapping a picture in front of it is practically a requirement.
- **Pro tip:** Ride [Space Mountain](#). It's dark, it's fast, and it makes you feel like you're on a cosmic journey.

From classic attractions to cutting-edge rides, character encounters to award-winning dining, Walt Disney World has it all.

Whether you're reliving childhood memories or making new ones, the magic is everywhere, and trust us, it's impossible not to get swept up in it.

Universal Orlando

Just a short drive from the conference headquarters, Universal Orlando offers adrenaline-pumping thrills, immersive worlds, and movie magic that brings your favorite stories to life.

And with a massive new expansion on the way, there's never been a better time to visit.

- **Size:** Universal Orlando spans four incredible parks: Universal Studios Florida, Islands of Adventure, Volcano Bay, and the highly anticipated Epic Universe, opening this summer.
- **Fun fact:** The Wizarding World of Harry Potter is so immersive that even the beverages are themed (don't leave without trying a Butterbeer)!
- **Must-see:** If you're a thrill-seeker, you can't miss The Incredible Hulk Coaster. Or, if you're more into magic, check out Harry Pot-

Fun Orlando stats, because we know you love numbers

We know appraisers love data, so here are some other fun Orlando stats to impress your colleagues:

- **Annual visitors:** Orlando gets more than 75 million visitors every year. That's more people than in some countries.
- **Hotel rooms:** With over 130,000 hotel rooms, Orlando has more places to stay than any other U.S. city except Las Vegas.
- **Cast members:** Nearly 80,000 employees power Disney World, and all are known as cast members. With 30,000 of them in costume, every visit feels like stepping straight into a fairy tale.
- **Dining galore:** At Disney World alone, there are over 200 dining options.

ter and the Escape from Gringotts for a ride which blends dark rides with a few unexpected twists.

And the excitement doesn't stop there.

Epic Universe is set to redefine theme park experiences with five distinct worlds, including Super Nintendo World, The Wizarding World of Harry Potter: Ministry of Magic, Dark Universe, and How to Train Your Dragon: Isle of Berk. Even locals are counting down the days.

IAAO 2025 ANNUAL CONFERENCE & EXHIBITION

Schedule At-a-Glance

SUNDAY, SEPTEMBER 21

Golf Tournament with shotgun start - Orange County National Golf Center and Lodge ■	8:00 am
Registration Desk Open	10:00 am - 6:00 pm
First Time Attendee Orientation	4:00 - 4:45 pm
WELCOME RECEPTION: <i>Mango's Tropical Café (Buses will begin loading at 5:30 pm)</i>	6:00 - 8:00 pm

MONDAY, SEPTEMBER 22

Registration Desk Open	7:00 am - 4:30 pm
Coffee and Tea	7:30 - 8:00 am
Speaker and Moderator Check In	8:00 am - 5:00 pm
Professional Designees' and Fellows Lounge ♦	8:00 am - 5:00 pm
OPENING SESSION, ANNUAL BUSINESS MEETING AND KEYNOTE: <i>Jon Dorenbos Athlete, Magician, and Author</i>	8:00 - 10:00 am
Exhibit Hall Grand Opening with Refreshments	10:00 - 11:00 am
Education Session	11:00 am - Noon
Lunch in Exhibit Hall	12:00 - 1:30 pm
Education Sessions	1:30 - 2:30 pm
Break in the Exhibit Hall	2:30 - 3:00 pm
Education Sessions	3:00 - 4:00 pm
Exhibit Hall Happy Hour	4:00 - 5:00 pm

TUESDAY, SEPTEMBER 23

Registration Desk Open	7:00 am - 4:30 pm
Breakfast in Exhibit Hall	7:30 - 8:30 am
Speaker and Moderator Check In	8:00 am - 5:00 pm
Professional Designees' and Fellows Lounge ♦	8:00 am - 5:00 pm
PLENARY SESSION: <i>Gary Daniels, Senior Vice President Tech & Digital for International Parks, Emerging Technology and Design at Disney Experiences</i>	8:30 - 9:30 am
Break in the Exhibit Hall	9:30 - 10:00 am
Education Sessions	10:00 - 11:30 am
AWARDS LUNCH	11:45 am - 1:00 pm
Dessert in the Exhibit Hall	1:00 - 1:30 pm
Education Sessions	1:30 - 2:30 pm
Break in the Exhibit Hall	2:30 - 3:00 pm
Education Sessions	3:00 - 4:00 pm
Exhibit Hall Break with Prize Drawings	4:00 - 5:00 pm
Professional Designees' and Fellows Lounge Networking Event ♦	5:00 - 6:00 pm



WEDNESDAY, SEPTEMBER 24

Registration Desk Open	7:30 am - 12:00 pm
Coffee and Pastries	7:30 - 8:30 am
Speaker and Moderator Check In	8:00 am - 4:00 pm
Professional Designees' and Fellows Lounge ♦	8:00 am - 4:00 pm
PLENARY SESSION: <i>Phil Bertolini, Chief Delivery Officer for e.Republic</i>	8:30 - 9:30 am
Break with Refreshments	9:30 - 10:00 am
Education Session	10:00 - 11:30 am
Lunch Break	11:30 am - 1:00 pm
WIN Luncheon: <i>Carol Cox, Founder and CEO of Speaking Your Brand •</i>	11:45 am - 1:00 pm
Education Session	1:15 - 2:45 pm
Break with Refreshments	2:45 - 3:00 pm
Education Sessions	3:00 - 4:30 pm
Closing Reception	5:30 - 6:00 pm
Closing Banquet	6:00 - 9:00 pm

Schedule and times are subject to change.

- Optional and at additional cost - IAAO registration required
- Optional - Orlando Local Host registration required
- ♦ By Invitation Only



iaao.org/2025conference



SeaWorld Orlando

If you're looking for a mix of marine life, thrilling coasters, and unforgettable animal encounters, SeaWorld Orlando is another must-visit destination.

This park blends education and entertainment, offering everything from up-close dolphin interactions to record-breaking roller coasters.

- **Size:** Spanning over 200 acres, SeaWorld is packed with rides, shows, and incredible marine exhibits.
- **Fun fact:** SeaWorld is home to the fastest coaster in Orlando, Mako, which reaches speeds of 73 mph.
- **Must-see:** The Orca Encounter is a classic, and for a cool escape, Antarctica: Empire of the Penguin is a must.

For a more relaxing escape from



the hustle and bustle of Orlando, head to **Discovery Cove**, SeaWorld's day resort.

Here, you can swim with dolphins, snorkel among tropical fish, and unwind on white-sand beaches.

With a limited number of guests

allowed per day, it's a peaceful, all-inclusive oasis where you can recharge and experience nature at a slower pace.

Locals love it as a hidden gem, offering a tranquil break from the high-energy theme parks.

Theme park pro tips

How to make the most of Orlando's famous attractions.

We understand that the IAAO conference is the primary reason you're here, and trust us, you won't want to miss out.

The conference will provide incredible networking opportunities, educational sessions, and valuable industry insights.

But we also encourage you to take some time to enjoy what Orlando is known for. You've earned it.

Here's how to maximize your theme park time:

- **Arrive early:** We recommend getting to the parks early to take advantage of shorter wait times. Or, if you really want to make the most of your time, consider buying an Express Pass to skip the regular lines.
- **Download the apps:** Every major park has an app with wait times, mobile food ordering, and show schedules. It's a game-changer.
- **Stay hydrated:** Florida in September is hot. Be sure to drink plenty of

The Local Host Committee

Katie Grasso, co-chair
Kenny Pennington, co-chair
Wynta Loughrey
Chris Fauquaher
Justin Edwards
Brian Loughrey
Tammy Brown, IAAO liaison

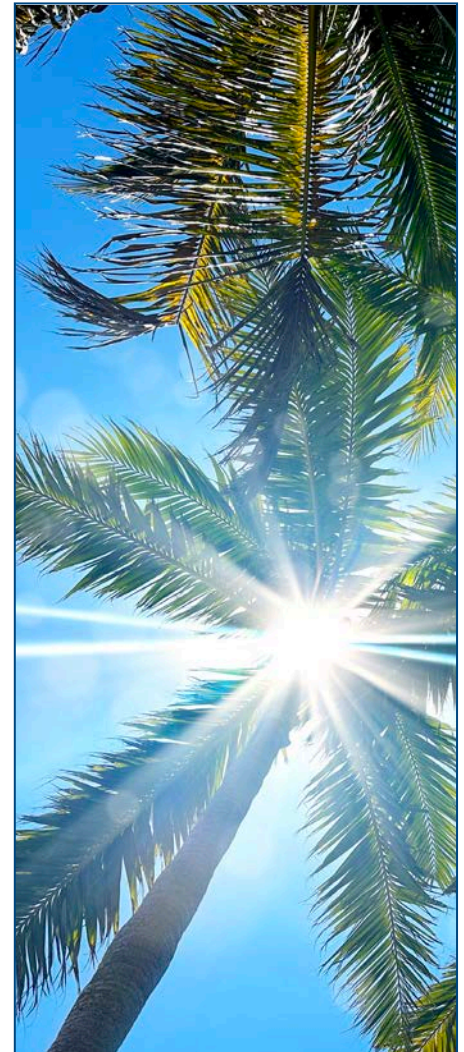
water, take breaks when you need them, and find a shady spot to cool off.

We're so excited to host the IAAO conference in our city and want you to enjoy everything Orlando has to offer.

Yes, you're here for business, but why not make a magical minivacation out of it?

And if theme parks aren't your thing, don't worry, there's plenty more to explore.

Stay tuned for our next article, where we'll dive into Orlando's hidden gems, outdoor adventures, and vibrant local scene beyond the parks.



Special thanks to the IAAO STRATEGIC BUSINESS PARTNERS



For questions or information regarding the program, please contact Leann Ritter at ritter@iaao.org



The 2025 conference charity: A chance to help children, families fighting cancer

Education, networking, and learning aren't the only opportunities attendees will have at the 2025 Annual Conference in Orlando, Florida.

They will also be able to help support children living with cancer.

This year's charity is the **BASE Camp Children's Cancer Foundation**, based in Winter Park, Florida, and serving central Florida.

Its mission is to provide a year-round base of support for children and families who are facing the day-to-day challenge of living with cancer and other life-threatening hematological illnesses.

Like the base encampments that are built as climbers ascend mountains, the foundation's programs offer a place for rest, nourishment, encouragement, and strength.

For 42 years, BASE Camp has helped more than 20,000 children and parents.

TESTIMONIALS

"Terri Jones and her wonderful staff provided much needed support to my son when he was ill with cancer from 1986 to 1988. This support also extended to his brother Jimmy and myself.

"Having someone to turn to who understood the stress of a young man who was gravely ill and in his teens, meant that Jimmy and I could keep a smile on our faces and let him enjoy the things that BASE Camp provided, movies, bowling, birthday parties, while knowing in our hearts that this was going to be a very long journey for all of us."

— *Patricia J.*

"They truly are angels. They all completely understand how hard it is when we have a child fighting that cancer battle.

It's truly a blessing when you see the love they put into all they do to bring smiles on the faces of the kids and parents."

— *Eric L.*

The charity's programs and services assist an average of 400 children and caregivers weekly by delivering meals four days each week, hosting milestone parties, providing baskets of groceries, holding parent support groups,

and conducting monthly overnight base camp "campouts."

Among BASE Camp's other offerings are support groups and an array of informational and medical resources for patients and their families.

Erin Eades named senior director, Professional Development

Erin Eades, MBA, has been named senior director of professional development for the International Association of Assessing Officers.

IAAO's Professional Development Department oversees the educational offerings, including courses, workshops, and webinars, as well as its credentialing programs.

In 2024, IAAO served more than 8,500 students through its educational programs.

Erin most recently served as associate director, PDD Operations, where she managed and expanded education programs and inter-


acted closely with instructors and coordinators to ensure successful classes.

She joined IAAO in 2019 as operations manager and was responsible for developing operational processes and procedures, managing student exam processing, and supporting coordinators and members.

Before joining IAAO, she worked in the rental car industry, where she held roles in process, project, and location management.

Outside of work, Erin is a **singer-songwriter** and a runner and is looking forward to the start of kayak and Royals baseball seasons.






2025 GOAL:
\$14,000

Friends of the

PAUL V. CORUSY MEMORIAL LIBRARY

**MATCHING
CAMPAIGN**



**2024 DONATIONS
CONTRIBUTED TO...**

- Income and expense data for multifamily, office, and warehouse properties
- Cap rates and market info for commercial properties across the US
- Acquisition of dozens of books & e-books on artificial intelligence, public relations, workplace stress, and more.



**Friends of the Paul V. Corusy
Memorial Library Matching
Campaign Benefactors:**

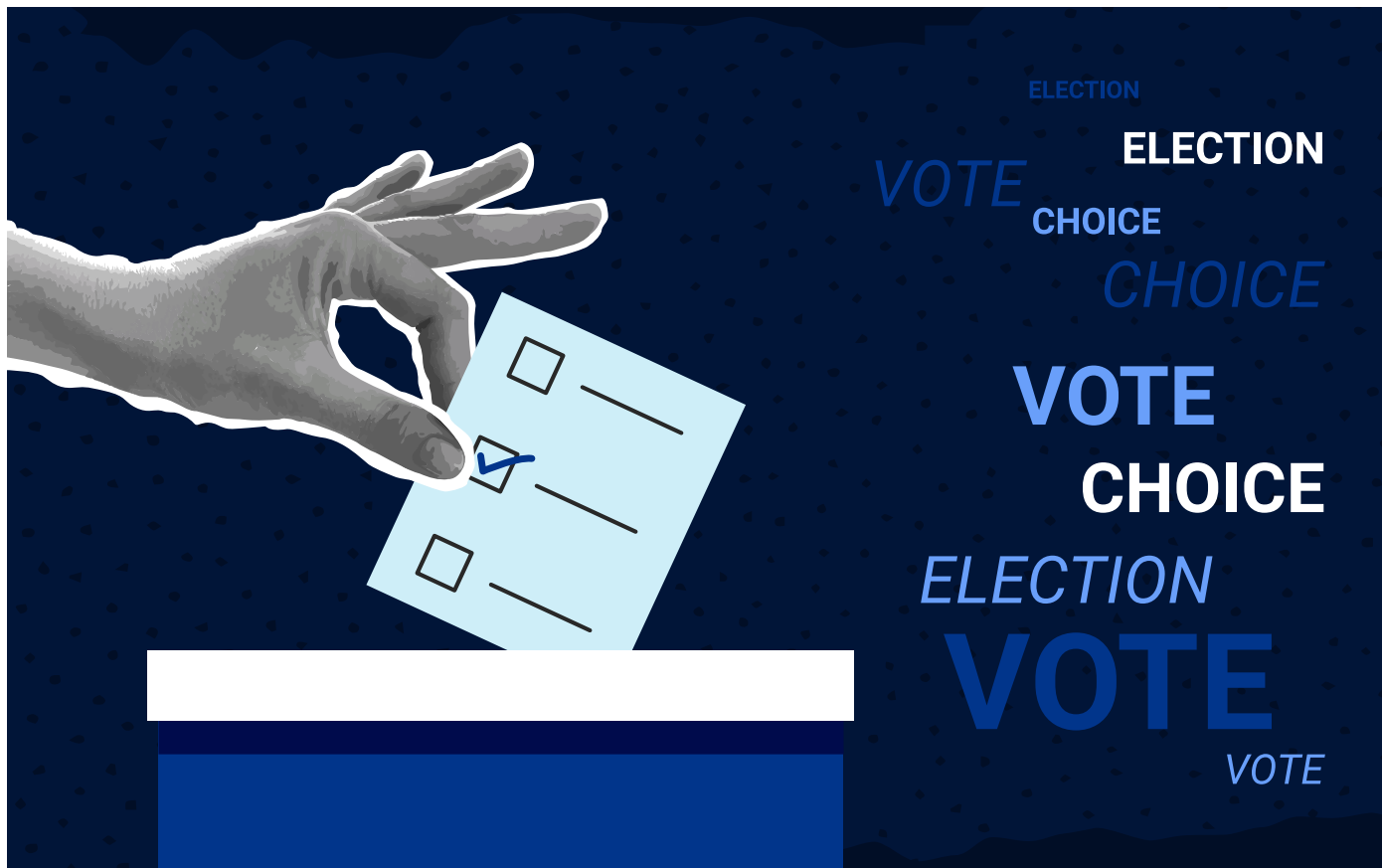
PETER KORPACZ
Korpacz Realty Advisors
\$5,000

SHAWN WILSON
Compass Real Estate Consulting, Inc
\$1,000

*Make your 2025 library
donation today or plan to
donate at the 2025 Annual
Conference in Orlando.*

www.iaao.org/donate





A call for 2026 Board of Directors candidates

Joining the IAAO Board

Interested in joining the IAAO Board of Directors? Now is the time to take action.

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

The IAAO Board of Directors is elected by IAAO members. Successful candidates serve three-year terms.

Candidates must be prepared to meet at least four times per year (at IAAO expense) in various locations. In addition, candidates must meet specific criteria regarding IAAO participation.

The prerequisites for candidacy are provided in the online candidate infor-

mation resources. Once the election slate is selected, IAAO will conduct an electronic balloting process with the voting membership.

Regular members will vote for regular board member and officer positions.

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

This information is detailed in the online candidate information resources.

Becoming an IAAO officer

To be considered as a candidate for officer, you must submit candidate forms to IAAO headquarters by July 1.

These forms are available at iaao.org.

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

There are four officer positions at IAAO: President, President-Elect/Treasurer, Vice President, and Immediate Past President. Each position is limited to a one-year term.

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

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

Officers (i.e., Vice President, Presi-

dent-Elect/Treasurer, President, and Past President) normally serve one-year terms in consecutive years, requiring a four-year commitment.

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

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

Candidates

The Nominating Committee will review all candidate applications. Candidates will be notified on or before Aug. 1 as to whether their names will appear on the slate. The slate will be formally announced at the Annual Conference, Sept. 21-24.

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

When candidates CANNOT run

All candidates will be carefully considered. It is important to note, however, that candidates from the following states or province CANNOT run for Board of Directors regular positions that begin in 2025, as there are already sitting regular board members from these states and provinces: **Oklahoma, Manitoba, Florida, California, Indiana and Virginia**. This does not apply to the officer positions.

Voting regions

Board members are elected from Region 1, Region 2, and Region 3. Voting region information is available at iaao.org/elections.

What's next?

To start your candidacy, go to iaao.org/elections and find information about the process, an application form, and the election schedule. All candidate filings will be completed online.

A final note

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

Should you submit the necessary information for candidacy and later encounter circumstances that will prevent you from running or make you ineligible for the position you are seeking, please notify IAAO Executive Director Amy Rasmussen or the chair of the Nominating Committee, Todd Bergren (tbergren@catalisgov.com), as soon as possible.

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

DATES TO REMEMBER

Tuesday, July 1

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

Before Aug. 1

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

Friday, Aug. 15

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

Monday, Sept. 29

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

Nov. 1-15

Election in progress. Ballots and profiles will be emailed to regular members by Nov. 1. Election results are certified by Monday, Nov. 20.

Sunday, Dec. 7

Election campaign reports must be filed with the Executive Director.

Tuesday, Dec. 9

Candidates wishing to challenge the election results must transmit challenges, in writing, to the Executive Director so that the challenges are received no later than Dec. 9.

After Dec. 9

Election results shall be certified at the first Board of Directors meeting following the Dec. 9 challenge deadline or the first meeting after any challenge is resolved.

Consider nominating an instructor for an award

Instructor of Excellence Award

We can all remember the instructor who taught our first IAAO course.

And we can also immediately recall the IAAO instructor who stood out as someone who made a meaningful and substantive impact on our careers.

Here's your opportunity to nominate an IAAO instructor for the prestigious Instructor of Excellence Award. All IAAO instructors are eligible for consideration.

Things to consider

- An IAAO instructor who went above and beyond basic textbook instruction.
- An instructor who motivated you to take additional and advanced IAAO courses. Perhaps there was an instructor who became a mentor.
- Instructors who have made significant contributions toward promoting the IAAO education program.

- An instructor's involvement with IAAO at the regional, state, and national levels.

Professional Development Lifetime Achievement Award

This award is presented to an IAAO member who has dedicated himself or herself to the organization and its members through education, instruction, and the professional development program.

Things to consider

- Individuals who have spent a significant portion of their career in assessment administration, appraisal, or property tax specialties.
- An individual who has distinguished themselves as a recognized leader in the area of professional development at the local, national, or international levels.

Nominees must have at least 25 years of IAAO membership.

Nominees must have at least 15 years of service with IAAO through committee work in the professional development areas, such as:

- Instructor
- Course Coordinator
- Curriculum Developer or Reviewer
- Demonstration Appraisal Grader
- Professional Designation Advisor

Previous winners are not eligible.

Please submit your nominees using the **IAAO award nomination form** by May 1.

- Nominations will only be available to the Education Committee and the IAAO Professional Development staff.
- Nominees may be asked to provide additional information for the Education Committee to consider.
- The Education Committee is not obligated to choose anyone.

Successful nominees will receive the award at the IAAO Annual Conference in Orlando, Florida.

— The IAAO Education Committee



IAAO AWARDS PROGRAM

NOMINATIONS AND SUBMISSIONS ARE NOW OPEN

iaao.org/awards

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

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

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


IAAO
INTERNATIONAL ASSOCIATION
of ASSESSING OFFICERS

Assessors' federal dataset resolution gets NACo support

Supporters say the plan, which calls for the FHFA to release its data on millions of property appraisals to 16 of the largest jurisdictions, will help assessors improve accuracy and fairness.

BY CHRISTIAN BELANGER

The Board of Directors of the National Association of Counties called for the release of property characteristics data from the federal government, a crucial step to improving assessment accuracy and fairness across the country.

NACo endorsed the resolution on March 1 during the group's annual legislative conference following adoption by NACo's Committee on Community, Economic and Workforce Development.

The resolution, sponsored by Cook County (Illinois) Assessor Fritz Kaegi and Maricopa County (Arizona) Assessor Eddie Cook, calls for the Federal Housing Finance Agency to release its dataset of millions of property appraisals to 16 of the largest assessment offices in the country.

This proposal tackles a national problem in the property tax system: the tendency for assessments to be regressive.

This means that less valuable homes are overvalued, while expensive homes are undervalued.

The effect of this can be that working-class homeowners end up paying more than their fair share in property taxes, particularly compared to the wealthiest homeowners.

Researchers have suggested that one reason for this regressivity is a lack of data about property characteristics.



With more data, the Cook County Assessor's Office and other assessment jurisdictions around the country can improve the accuracy and fairness of their assessments.

"In recent years, we've eliminated a large portion of the regressivity in Cook County's residential assessments," Kaegi said.

"With the release of this data, we would be able to clear one of the final hurdles to achieving thoroughly fair and accurate assessments."

The FHFA collects appraisal records from Fannie Mae and Freddie Mac, government-sponsored enterprises that guarantee mort-



Eddie Cook



Fritz Kaegi

gages.

The Uniform Appraisal Dataset of these records contains parcel-level data on property characteristics.

Right now, most of this data is inaccessible to government assessors.

To make assessments fairer and more accurate, the Cook County Assessor's Office, along with 15 other assessment jurisdictions, first asked the FHFA to share this appraisal data in 2021.

"This is a crucial step as we strive to obtain additional information that will improve our datasets and lead to fairer and more equitable property valuations for homeowners," Cook said.

"I am grateful to the NACo Board for supporting our efforts."

CHRISTIAN BELANGER is director of press relations with the Cook County Assessor's Office



Accountability can change a culture and bring out the best

‘Good employees watch what you do with the bad ones.’

BY CREGG DALTON

When someone exceeds a posted speed limit, law enforcement can pull the driver over and write a speeding ticket.

If a house isn’t built to code, it will fail a building inspection.

If you let the needle get to the “E” on the fuel gauge, you’ll even-

tually run out of gas and may end up stranded.

An athlete who continuously drops the ball will be replaced.

For as long as I can remember, I have been held accountable by my parents, coaches, law enforcement, and other authority figures in my life.

Yet somewhere along the way, both in our personal lives and

workplaces, some leaders have forgotten the true meaning of accountability.

How can we hold ourselves accountable in all areas outside of work but fail to do so when leading our teams?

Employees show up late, miss assignments, disregard the dress code, and fail to follow policies that are in place to serve our residents.

Some employees don't meet the minimum standards expected of their role, while others consistently do. Some leaders show favoritism, treating some employees one way and others differently. And some bosses give positive evaluations to employees they are friends with outside of work, regardless of performance.

There are also leaders who avoid working eight-hour days because they can get away with it. Additionally, some employees treat their colleagues in a disrespectful and degrading manner.

Throughout my career, I have had the privilege of serving as a leader in a variety of organizations, including the military, a nonprofit, several law enforcement units, and now as an elected official in Florida.

Along the way, I've observed leaders who were not held accountable for their inactions — or their failure to act. I have also seen leaders who didn't hold their employees accountable either.

I have also witnessed some amazing leaders who were simply remarkable at holding their staff accountable.

I once heard the saying, "Good employees watch what you do with the bad ones," and I couldn't agree more.

This simple truth has shaped my leadership approach, and I'd like to share a few stories that illustrate this point.

A dead weight

I was assigned the role of "operations sergeant" at a sheriff's office, taking over a unit with low morale and some disgruntled employees.

I knew I had to get to the root of the problem.

The operations sergeant was responsible for overseeing the detectives who investigate property crimes, which, while not the high-profile crimes seen on the front

page, were still important.

These crimes had real victims, and we knew about them only because victims reported them.

Road deputies would respond, take a report, and send it to our department, where I would assign a detective to follow up.

Agency policy required that property crimes detectives read the report and contact victims within seven days.

Upon taking over, I decided to do a case review of the six detectives.

It didn't take long to realize that one detective hadn't opened, reviewed, or contacted victims on around 40 cases.

This detective had over 20 years working in law enforcement — much more experience than my own eight years — and was about 20 years older than me.

He had been in the unit for six years and had worked under several operations sergeants who had clearly turned a blind eye to his negligence.

They hadn't held him accountable.

It became clear why the other detectives were so disgruntled.

They were carrying the load for this detective. I immediately began the process of progressive discipline, which eventually led to this detective being removed from the unit.

I later learned that in his next unit, his new sergeant held him accountable, disciplined him, and eventually he left law enforcement altogether.

The change in morale in my unit was dramatic.

Once accountability was established, the team's work improved significantly, and we were recognized for our outstanding case closures, successful prosecutions, and overall performance.

Holding people accountable not only changed the culture but also brought out the best in everyone.

A bad attitude

I'd like to share another example of accountability.

In my organization, I noticed that one of our customer service representatives was not meeting the expected standards. The challenge, however, was that this employee was being supervised by both a director and an assistant property appraiser.

As a "walk-around" leader, I stay closely connected to what's happening within the organization and with our team members.

This responsibility falls not only on my leadership team but also on me. I am accountable for the overall success and performance of our staff.

Over time, I noticed this employee was frequently absent from her workstation and wearing headphones at her desk when she should have been assisting walk-in customers or answering phone calls.

She was also handling far fewer customers and phone calls than her colleagues.

On a couple of occasions, she mentioned she was looking for employment elsewhere, and she was often leaving early and arriving late.

The list of concerns seemed to go on.

To make matters more complicated, her desk was positioned out of the line of sight, which made it harder for her leadership to monitor her behavior.

I instructed her leadership team to place her on probation, document my concerns, and, importantly, move her desk so that her performance would be more visible.

The director and assistant property appraiser acted quickly, and the next day the employee quit via text message.

She simply couldn't accept the standard we upheld — being held accountable for her actions — and chose to leave rather than meet

expectations of excellence over complacency.

This situation reinforced the importance of holding everyone to the same standard, no matter their role.

When accountability is established, it not only improves performance but also ensures that we attract and retain employees who align with our values.

The second in charge

Another great example of accountability occurred when I took office as an elected official and inherited an organization with over 40 employees.

One key individual in this situation was on the executive team and essentially served as the “second in charge” at the time.

Beneath her were a few directors, several managers, and the rest of the staff.

The previous elected official had taken a hands-off approach, allowing this leader to manage the entire organization with little oversight or involvement in day-to-day employee interactions.

Initially, I decided to maintain the existing structure to better understand the organization’s layout, titles, staffing, and policies.

Over time, I began observing my leadership team closely, as any message I wanted to send to staff had to begin with them.

I needed my leadership team to reflect my actions, thoughts, and communication style when interacting with employees.

As I observed, I noticed troubling patterns in the interactions of this particular executive leader, even in the most minor situations.

When I assigned her tasks, they were not always completed according to my instructions, and when the tasks required original thought or initiative, I discovered she often resorted to copying from others given similar assignments.

Our organization had clear performance standards, and despite several counseling sessions and attempts to address these issues, the



executive leader consistently failed to meet those standards.

Ultimately, I made the decision to demote her to the role of director, aligning her position with the other directors.

I did not reduce her pay, but I did limit her responsibilities and scope of responsibilities in order to address the concerns I had regarding her performance and leadership traits.

I explained that this decision was due to her failure to meet the expectations I held for an executive leader or second in charge, both in terms of task performance and her treatment of staff.

Having held the position of second in charge for many years before my arrival, she was understandably displeased with the discipline.

It quickly became clear that she did not like being held accountable.

However, I made it clear that if I was to be held to a standard by my constituents, I would also hold her to the same level of accountability. The exact same level of accountability that we would hold the rest of our staff to. I would not overlook her shortcomings simply because of her long tenure in the role. Accountability is crucial to maintaining the integrity and success of any organization.

Less than a year later, she retired.

Throughout my decades of experience in various professions, one thing has always been clear: Accountability is essential in every

organization.

Just as we were held accountable in our childhood or outside of the office, it must remain a core part of our leadership responsibilities.

From my time in leadership roles, I’ve learned that holding all employees accountable — regardless of their title — builds trust, enhances performance, fosters professional growth, improves communication, increases employee engagement, and ultimately strengthens the team during challenging times.

I’ve mentioned the word “standard” multiple times, and through experience, I’ve learned that when employees are held accountable, they are more likely to fulfill their responsibilities and strive to meet the standard our organization believes in.

That standard is what we owe to the residents we serve every day.

Just like in our childhood, employees understand the consequences of their actions and the impact those actions have on others.

Therefore, our standard is simple: be accountable to one other and to ourselves, for the betterment of the community we serve.



CREGG DALTON is Citrus County Appraiser in Inverness, Florida.



Now accepting 2025 applications for the
IAAO Mentorship Program

VALUE **IN** EXCHANGE

**MENTORSHIP PROGRAMS HAVE THE POWER TO
ACCELERATE SELF-DEVELOPMENT, CAREER PROGRESSION,
AND OVERALL CONFIDENCE FOR EACH PARTICIPANT.**

BENEFITS OF MENTORING:

- Becoming a good listener
- Learning the art of delivering feedback
- Paying it forward

BENEFITS FOR MENTEES:

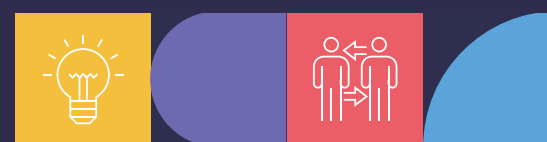
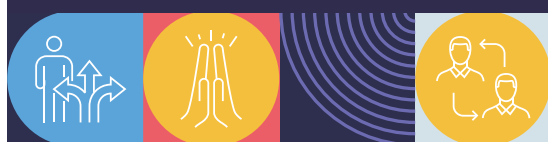
- Learning to self-reflect
- Learning from other's experiences
- Having an advocate

ADDITIONAL BENEFITS FOR PARTICIPANTS:

- Increasing self-confidence
- Increasing self-awareness
- Developing leadership skills

**IAAO IS NOW ACCEPTING
APPLICATIONS FOR
VALUE IN EXCHANGE.**

IAAO members interested in participating
as mentors and/or mentees are encouraged
to apply at www.iaao.org/mentorship



Report identifies policy measures to prevent rapid rises in property taxes

BY KRISTINA MCGEEHAN
LINCOLN INSTITUTE OF LAND POLICY

The Lincoln Institute of Land Policy has released a new policy download, **“When Property Values Rise, Do Property Taxes Rise Too?”**

Written by **Adam Langley**, associate director of tax policy at the Lincoln Institute, and Thomas Brosy, senior research associate at the **Urban-Brookings Tax Policy Center**, this first-of-its-kind report explores how and why the relationship between property values and property taxes varies across the United States.

It also proposes policy solutions to ensure that spikes in housing



Langley

prices do not lead to rapid growth in property tax bills.

Over the past decade, and especially after the COVID-19 pandemic, housing prices have grown at a record pace.

Homeowners are often concerned that property taxes will increase as well — but the relationship between property values and property taxes is more nuanced than this popular perception.

In fact, the report finds that increases in property tax bills generally amount to a fraction of the growth in property values because local governments typically reduce

► The **full report** is available for download on the Lincoln Institute of Land Policy **website**.

property tax rates to avoid spikes in tax bills in these situations.

“For most taxpayers, reducing local property tax rates is all that is needed to prevent rapid appreciation in property values from leading to excessive growth in tax bills,” Langley said.

But the extent to which local governments actually adjust tax rates in response to property value changes varies widely across states.

For example, in some states, changes in assessed values have almost no impact on property tax

IAAO CAREER CENTER

△ × Connecting TALENT with OPPORTUNITIES ✧

**We are
HIRING!**

× **EMPLOYERS**

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

Plus options to
connect to other
job boards

VACANT

**I need
A JOB!**

✧ **JOB SEEKERS**

Search hundreds
of postings
for **FREE**

Plus access to
openings posted
all over the web

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

→ www.iaao.org/careers ~~~

bills, while in others, increases in values lead to a nearly 1-to-1 increase in property taxes.

Many states fall in between, with a 1% increase in property values leading to a 0.3% to 0.5% increase in property taxes.

The report includes estimates for 33 states on how property tax revenues respond to changes in property values; it's the first study to document how this relationship varies across states.

"Many states have property tax limits meant to maintain affordability for homeowners, but they can weaken local fiscal autonomy and create significant inequities among homeowners," Brosy said.

"To maintain a steady, fair balance between revenue generation

and taxpayer affordability, other policy measures are often more efficient.

"Reducing tax rates when property values rise rapidly and incorporating property tax circuit breakers would help stabilize this balance and protect homeowners. States could also benefit from adopting Truth in Taxation policies."

The Policy Download serves as a point of reference for policymakers and other stakeholders, clarifying the complexities of tax policy. It does so by providing empirical insights from states such as Florida, Virginia, and Georgia, analyzing how their tax systems influence the relationship between property values and property taxes.

To further enhance understanding, it defines key concepts, including budget-driven and rate-driven property tax systems, mill rate structures, and offsetting mechanisms.

"When Property Values Rise, Do Property Taxes Rise Too?" builds on Langley's previous work, **"Property Tax Relief for Homeowners,"** co-authored with **Joan Youngman**, executive director of Land and Fiscal Systems at the Lincoln Institute.

In addition, a related working paper, **"Property Taxes and the Great Recession: The Role of Property Tax Limits,"** by Brosy and Chiara Ferrero, was published last month.

The **full report** is available for download on the Lincoln Institute of Land Policy [website](#).



ASSESSORS' CENTER OF EXCELLENCE

2025 WEBINARS

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

**ALL PAID COURSES ARE
ELIGIBLE FOR 1.5 HOUR CE.**

**Register today
at learn.iaao.org**

Exploring the Intersection of GIS and AI for Assessors

April 23, 2025 • Noon-1:30 p.m. CDT

This webinar will serve as an introduction to AI and related concepts and explore how it is being applied in GIS. Then, we will take a closer look at examples specific to tasks performed in the Assessor's office.

PRESENTED BY:

Lauren Voelker,
Senior Solution Engineer, Esri

Linda Foster, Director,
Land Records/Cadastral Solutions, Esri

AAS

ASSESSMENT ADMINISTRATION SPECIALIST

ANDREW JAMES LEE, RES, AAS, earned the Assessment Administration Specialist designation. He is an appraiser with the Jefferson Central Appraisal District in Texas. He's been in the profession for seven years and holds a Bachelor's of Business Administration in accounting from Lamar University in Beaumont, Texas.

PPS

PERSONAL PROPERTY SPECIALIST

YUN JI, PPS, earned the Personal Property Specialist designation. She is the business personal property supervisor with the Fort Bend Central Appraisal District in Texas. She holds a Bachelor of Science degree from Tsinghua University in Beijing, China.



ANTREECE MARTIN, PPS, earned the Personal Property Specialist designation. She is Appraiser II with the Montgomery County (Alabama) Appraisal Department. She's been in the profession for 10 years and holds a Master of Science degree

from Auburn University-Montgomery in Montgomery, Alabama.

MARY ROTHER, PPS, earned the Personal Property Specialist designation. She is personal property appraiser with Canadian County (Oklahoma) Assessor. She's been in the profession for 14 years.

RES

RESIDENTIAL EVALUATION SPECIALIST

DAVID BOELE, RES, earned the Residential Evaluation Specialist designation. He is Residential Group Manager with the Duval

County (Florida) Property Appraiser's Office. He's been in the profession for eight years and holds a Master of Science degree in international real estate from Florida International University in Miami.

MEGHAN L. MAHAFFEY, RES, earned the Residential Evaluation Specialist designation. She is a commercial appraiser with the Duval County (Florida) Property Appraiser's Office and has been in the profession for eight years.



RACHEL ELAINE WARRICK, AAS, RES, earned the Residential Evaluation Specialist designation. She is Appraiser III with Davidson County, Tennessee. She's been in the profession for four years and holds a Bachelor of Science



degree from Middle Tennessee State University in Murfreesboro.

Friends of the Paul V. Corusy Library
is giving away one registration to the
IAAO ANNUAL CONFERENCE!

How? Go on a Scavenger Hunt
through the catalog and repository!

To get started, visit the **LIBRARYLINK CATALOG** and search for "Friends of the Library Conference Giveaway." The game is open through 11:59 PM on April 30.

Questions? Contact library@iaao.org to learn more.





Some sensible approaches to property tax reform

Cutting this unloved levy has again become a flash point, once more raising difficult issues of fairness

BY GIRARD MILLER
governing.com

Here's what we can learn from decades of tax-limitation laws.

It's like clockwork: After a few years of rapid increases in home

OPINION

values that make owners feel richer, they face higher local property tax bills that cannot be paid from their paper profits.

Municipalities and school districts turn to the higher property assessments to reap new revenues to pay for inflated costs, higher employee salaries and new expenditures that they otherwise couldn't afford.

Then state politicians and tax-revolt associations **jump into the act.**

Their usual political impulse is to strip away those "windfall" revenue increases by dialing back the local taxes and erecting new voting requirements for future increases, with or without compensating state aid to the affected localities.

In a few states, legislatures have coughed up money from the state treasury to provide property tax relief.

Often that tactic works until the next economic recession, when state revenues plunge and local budgets suffer a fiscal double whammy. Even now most states



lack the financial surpluses to afford this approach, leaving their lawmakers with few alternatives but to impose limits of some kind on the locals.

If they fail, more draconian tax-cutting ballot initiatives could spring up in the next election cycle.

But as much as many people hate the property tax, it remains the most reliable and durable source of local government revenue, and it can actually prove to be homeowner-friendly if it's well designed with fair rules for revenue limitations, representative democracy, and voter approvals.

The granddaddy of all previous tax limitation measures was California's famous Proposition 13, enacted by statewide ballot measure in 1978.

It set a cap on total tax rates and limited annual taxable property assessment increases to 2% for each parcel until the next time it is sold. Any increases in local tax rates have required a supermajority vote ever since.

After 47 years, California's disparity between tax assessments on properties recently sold versus those held by the same owner have widened dramatically. As a result, there's a huge **horizontal equity** issue, in which two comparable

homes sitting next to each other can be assessed hugely different taxes because of when they were last sold, that especially irks newcomers and homebuyers.

But the now-vested interests of older homeowners, farmers, landlords, and **property-intensive businesses** have consistently beat back efforts by school associations and employee unions to peel back some of the restrictions — even when most households could have benefited from a more rational distribution of tax burdens.

Other states have since implemented a variety of tax limitations, revenue constraints, and voting requirements. Voters approved new limits in several states last November.

The result is a patchwork of state-specific rules for property assessment practices, tax rate limitations, revenue caps, and local election requirements.

Those restrictions on local revenues are unlikely to be removed any time soon: Given the huge increase in property values across the nation in recent years, it's difficult to imagine that voters will roll back the tax limitations already on the books.

In light of the recent national election results that favor govern-

ment frugality, it's hard to believe that there's a groundswell of support anywhere for local tax increases to support yet more spending, except for isolated ballot measures for schools or public safety enhancements.

Thus, much of the debate on property tax relief will need to center on what does the least harm to local services — especially long-term damage — with as much fairness as possible, while still placating aggrieved homeowners now stuck with escalating tax bills.

The various civic associations and the public finance community would do themselves — and all of us who care about local government — a favor if they were to develop and publish some feasible, defensible, and actionable guidelines for sensible tax reforms and spending limitations.

The Government Finance Officers Association has provided a conceptual technical framework but stopped short of the inherent, frictional political issues that arise when these debates heat up.

Sensible reforms would require broad coalition-building, and there is no guarantee that "good government" advocates can ever sway a thundering reactionary herd in state capitals.

But it's worth a try to see whether voters actually want *fewer* government services or just *better* government services for the taxes they pay.

Or do they simply expect something for nothing, functionally oblivious to budgetary realities?

Ground rules for fairness

One place to start is to level-set the ground rules for approving higher local taxes.

It's not uncommon for the irate proponents of statewide tax limita-

tions to seek language that requires supermajorities in future elections to increase taxes — even when their own proposals are enacted by simple legislative or referendum majorities. These requirements on their face are anti-democratic, but they appeal to the pent-up anger of the anti-taxers and especially the large property owners who get only one vote per person, if any, in local elections.

So Sensible Ground Rule No. 1 should be that local tax increases can be approved by simple majorities in general elections, when voter turnout is greater, while special-election rules could still require a moderate supermajority, perhaps 55%, to offset the typical advantage of well-organized tax-to-spend factions in getting out disproportionate voting margins when turnout is low. That's a fair compromise.

The next step in taming the runaway property-tax beast is to limit the aggregate (not per-parcel) growth of tax revenues in each political subdivision to the rate of inflation, plus the greater of taxes on newly constructed property or a factor for population growth. That makes each jurisdiction's tax rate the corrective lever, not individual property valuations.

Michigan adopted the states' first constitutional revenue limitation back in 1978. Individual property assessments should reflect fair value and not some artificial number based on when the parcel was last sold. This formulation avoids California's horizontal equity problem.

For states that have already enacted **limits on assessments** rather than the revenues thereby derived, it's time to revisit their rules and limit the protections to **natural persons** only.

Let businesses and those hiding behind personal trusts, LLCs, and such all pay their taxes based on fair market value, with catch-up

adjustments staggered over perhaps three years.

Lucrative apartment buildings and houses owned for profit by companies and investment partnerships, **already now on legislators' radar**, certainly don't need or deserve tax caps.

Corporate farmers should be obliged to pay taxes on fair market value and not the price of land 40 years ago.

Family farmers could still enjoy some middle-class tax protection with an agricultural homestead provision, but only for those working full time on inherited property with a value below something like \$5 million net of any mortgages passed down as liens on the farm property.

Big dynastic family farming operations don't need cushy tax breaks to remain more profitable than their plebeian neighbors.

Like corporate real estate owners, all inheritors of real property should also face a three-year phased-in property assessment "true-up" to current value because their cost of equity ownership is only the associated mortgages and there is no justification for them to also inherit tax breaks at their communities' expense.

Limits on revenue

For such assessment policies to work politically, experience shows that legislation or ballot proposals must also put a windfall limit on the total revenue derived from the measures so that the resulting revenue does not escalate by more than inflation and the aforementioned growth factors.

Above that, the tax rate should be reduced correspondingly unless voters approve more.

This way, most taxpayers — especially homeowners — would actually benefit from the systematic reassessment process.

For those worried about lower-

and middle-income senior citizens who have owned their primary residence more than 10 years, they can be granted an age-and-ownership-based offset that does not convey to their estate.

It should be noted that in California, the school associations and unions have tried and failed several times to amend Proposition 13.

They overreached, trying to grab a revenue windfall. The taxpayer associations, chambers of commerce, and business interests countered with successful public relations campaigns to convince voters that such tax adjustments would penalize fearful housewives and their families.

That's why it's essential for any such reforms to include a "circuit breaker" rule that total revenues from local market-value reassessments must also include an offsetting tax rate cut for everybody if the resulting new revenue materially exceeds the statutory inflation and growth factors.

Unions, the school lobbyists, and PTA associations won't like it, but a return to simple-majority election rules could give them good reason to side with the homeowners next time around.

If they want more money, they should ask residents to approve increases and not rely on housing inflation to fatten local payrolls.

For taxpayer groups who consider these limitations to still be insufficient in constraining local spending regardless of the funding sources — including sales and income taxes — an additional rule could be invoked in state law to require approval by at least 60% of all voting seats on local governing bodies (not the entire electorate) to increase total annual spending by a rate that exceeds inflation plus population growth, plus prudent, restricted risk-based rainy-day set-asides for recessions and natural disasters. (A rainy-day funding exemption for all these tax-limitation measures

would actually be a worthy idea, albeit politically challenging.)

Rollbacks, freezes, and austerity

Although these suggested reforms should address these issues prospectively, there may still be some agitated taxpayer groups who want vengeance, or at least a return to some prior year's taxation levels, before local levies skyrocketed at successive double-digit annual rates.

That can best be accomplished by a multiyear tax-revenue freeze that continues to apply until the jurisdiction's future tax receipts no longer exceed its base-year level as adjusted for inflation and growth. Of course, such measures would unhappily require budget cuts for some big-spender local governments, but if the measures are sensibly enacted and frugally imple-

mented, most entities can shrink their operating costs through personnel attrition — or alternatively seek voter approval for modest tax increases needed to sustain generally popular service levels by overriding their revenue caps.

Whenever legislators discuss tax limitations, municipal and school associations understandably cry for state reimbursements of foregone revenues.

Yet with states today facing the prospect of cutbacks in federal financial aid and grants, Medicaid and education funding, most are already financially strapped or disinclined to now make their political subdivisions whole for lost property tax revenue.

Thus, some compromises in legislative design and reasonable voting rules could help the state politicians save face by “doing something” about property taxes,

but leaving the revenue remedies to local politics.

They can declare victory in taming the beast and move on to other issues.

Voters are grouchy, and scattered double-digit property tax increases have stirred up numerous hornets' nests, giving tax-cutters and the loudest legislators a stage for performative political theater in state capitals.

Local officials and their associations in those states need to promote feasible solutions or lose control of their destiny.

This article was originally published by www.governing.com. It is reprinted with permission.

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



ASSESSORS' CENTER OF EXCELLENCE

MAINTAIN YOUR PROFESSIONAL DESIGNATION

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

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

2025 WORKSHOP DATES

June 17
September 16
December 15

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

* Except CMS; or equivalent in Canada

REGISTRATION OPENS SOON AT learn.iaao.org

Learn more at www.iaao.org/designations/designee-faq

DIRECTOR OF ASSESSMENTS

CITY OF MINNEAPOLIS
MINNEAPOLIS, MINNESOTA

JOB DESCRIPTION

As the largest and most vibrant city in the state, Minneapolis depends on purposeful, dedicated and innovative employees. Minneapolis has a large variety of careers for people of all experiences and backgrounds who come together for a singular purpose—serving the residents, businesses and visitors of Minneapolis.

POSITION DESCRIPTION

Manage the day-to-day operations of the City Assessor's Department and develop long and short-range plans to achieve the department's vision, goals, and legislative mandates.

Salary: The anticipated starting salary range for this position is: \$135,830.24- \$161,019.04 annually, depending on qualifications.

WORK LOCATION

This position may be eligible for flexible work arrangements, including hybrid work with some days working remotely and some days working in the office.

JOB DUTIES AND RESPONSIBILITIES

- Assume overall command of the Department in the absence of the City Assessor
- Manage the Department's assessment operation to ensure compliance with the Department of Revenue, and other State, and City requirements.
- Provide executive-level direction and management of the Department's human resource plan including but not limited to hiring, training, coaching, evaluating, promoting, and grievance resolution. Ensure Department compliance with the educational requirements of the State Board of Assessors
- Department liaison with labor repre-



- sentatives, the Civil Service Commission, arbitrators, mediators, etc. concerning labor relations
- Manage the Department's policies, procedures, and strategic direction to ensure that they provide a framework for an accurate, effective, and safe workforce.
- Manage the Department's internal and external communications to staff, Council Members, taxpayers, and the media
- Represent the Department at legislative hearings, City and County board meetings, and taxpayer meetings
- Provide management and staff training on new legislation and industry best practices.
- Assist the City Assessor in planning, directing, and implementing the Department's short- and long-term goals, objectives, and strategies.
- Provide management for and advise the City Assessor on the Department's business plan, budget, space, and staffing resources.
- Represent the Department on city-wide projects and initiatives. Interface with other Departments, divisions, community/governmental agencies and organizations, professionals, and the public to coordinate services and activities
- Investigate and respond to inquiries or complaints from citizens or public

officials concerning tax and valuation issues that have not been resolved by subordinates.

- Advise City Elected Officials and IGR concerning property tax legislation and policy decisions

APPLY FOR THIS JOB

Contact: Rebecca Malmquist

Email: rebecca.malmquist@minneapolismn.gov

Phone: 612-673-2347

Apply URL: <https://www.government-jobs.com/careers/minneapolismn/jobs/4869484/director-assessments>

COMMERCIAL PROPERTY ANALYST

VOLUSIA COUNTY PROPERTY APPRAISER
DELAND, FLORIDA, UNITED STATES

JOB FUNCTION

Real Estate, Commercial, Property, Residential Appraiser

Minimum education: BA/BS/Undergraduate

Minimum experience: two-three years

JOB DESCRIPTION

This position is responsible for tech-



ASSESSORS' CENTER OF EXCELLENCE

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



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

Learn more at learn.iaao.org

nical work in the collection and analysis of economic, legal, physical, and sociological data in order to estimate just value in accordance with statutory provisions.

It requires the ability to demonstrate moderate-to-advanced proficiency and competence in valuing commercial real estate, including the sales comparison and income capitalization approaches. See our website for a full description of the available position.

JOB REQUIREMENTS

Minimum requirements include a bachelor's degree and two years of advanced, specialized property assessment experience in a property appraiser's office. The preferred candidate will be a state-certified general appraiser. Please apply on our website at Volusia County Property Appraiser Careers

Salary: \$68,646-\$72,078 annually

APPLY FOR THIS JOB

Contact: Twila Harrison

Email: tharrison@volusia.org

Phone: 386-822-5724 Ext. 12048

Apply URL: <https://www.government-jobs.com/careers/volusiapa>

BUSINESS ANALYST-FINANCE

GOVERNMENT OF PRINCE EDWARD ISLAND

CHARLOTTETOWN, PRINCE EDWARD ISLAND, CANADA

JOB DESCRIPTION

The Department of Finance is committed to equity, diversity, inclusion, and accessibility. Our goal is to build a public sector workforce that reflects the diverse communities we serve and to promote welcoming, diverse, inclusive, respectful workplaces that are accessible to all.

We welcome all interested individuals including indigenous people, persons with disabilities, Black, racialized, ethnic and culturally diverse groups, as well as people regardless of their

sexual orientation, gender identities, and gender expressions.

Those looking for more information are invited to visit our equity, diversity, and inclusion policy.

OUR VISION

Forward-looking people, service, and technology.

OUR MISSION

Our Team proudly delivers quality IT expertise and advice with our partners to make citizen and business-centric service possible.

- Work schedule: 37.5 hours/week
- Work Location: Hybrid
- Salary: \$67,119.00-\$83,870.00 CAD/annually
- Unionized: Yes
- Open To: Public, preference will be given to UPSE Civil Employees as per the UPSE Civil Collective Agreement or Preference to Employees of the unclassified division as per the UPSE Civil Collective Agreement.

JOB PURPOSE

The purpose of this position is to elicit, analyze, specify, and validate the business needs of all Government departments. This includes interviewing department representatives and gathering and compiling business needs to be conveyed to the project manager and application development teams throughout the system life cycle.

The Business Analyst ensures their work in the section adds value by meeting the goals set by the ITSS Strategic Plan and aligns to the Digital Strategy and IMIT Foundations of the Government of PEI.

Commencing immediately for one year with possible extension.

DUTIES AND RESPONSIBILITIES:

- Collaborating with project managers and business sponsors to determine project scope and vision.
- Conducting interviews and systems analysis to gather user requirements via workshops, questionnaires, surveys, site visits, workflow analysis, use cases, scenarios, and other methods.

- Identifying and establishing scope and parameters of requirements analysis in order to define impact, outcome criteria, and measure-taking actions.
- Analyzing and verifying requirements for completeness, consistency, comprehensibility, feasibility, and conformity to standards.
- Developing and using standard templates to accurately and concisely write requirement specifications.
- Translating conceptual user requirements into functional requirements in a clear manner that is comprehensible to report developers/project teams.
- Creating process models, specifications, diagrams, and charts to provide direction to the project team.
- Developing and conducting reviews to ensure that requirement specifications are correctly interpreted.
- Communicating changes, enhancements, and modifications – verbally or through written documentation to project managers, sponsors, and other stakeholders so that issues and solutions are understood.
- Coordinating with Project Managers and other technical experts to support Government Directors and Managers to identify and define measures, indicators, and benchmarks for their information system, application, and technology solutions.
- Other duties as required.

MINIMUM QUALIFICATIONS:

- Graduation from university with a degree in Business Administration or a related field supplemented with experience and/or major coursework in business analysis.
- Demonstrated equivalencies may be considered.
- Extensive experience in the IT field in a business analyst's role.
- Experience with business and technical requirements analysis, elicitation, modeling, verification, and methodology development.
- Experience overseeing design, development, and implementation of applications and/or information systems.
- Experience prioritizing and managing

ing multiple tasks simultaneously, working in a team environment, and managing projects.

- Must have strong customer service orientation.
- Ability to create systematic and consistent requirement specifications in both technical and user-friendly language.
- Ability to apply statistical and other research methods when designing report specifications for complex systems.
- Excellent interpersonal and communication skills (written and oral).
- Analytical and creative problem-solving skills.
- Applicants must have a good previous work and attendance record.
- The successful applicant must provide a satisfactory criminal records check before beginning employment.

Additional relevant education and experience will be considered an asset.

If you are not a Canadian citizen or permanent resident, please upload a copy of your valid work permit confirming your authorization to work in Canada.

HOW TO APPLY

Online: <http://www.jobspei.ca>

Mail: PEI Public Service Commission, P.O. Box 2000, Charlottetown, PEI, C1A 7N8

Fax: 902-368-4383

Phone: 902-368-4080

It is the responsibility of the applicant to confirm receipt of the application before the closing date.

BENEFITS

- Three weeks paid vacation annually
- Health and dental benefits after six months
- Hybrid options within PEI
- Flexible working hours
- Employee assistance program
- No. 6 on Forbes' list of Canada's Best Employers 2024!
- The public service is inspired to make a positive impact and proud to shape the future of our island community.

GIS ASSESSMENT TECHNICIAN

ALLEN COUNTY ASSESSOR'S OFFICE

ALLEN COUNTY, INDIANA

Are you passionate about GIS and want to apply your skills in a real-world setting? Allen County is looking for a GIS Assessment Technician to help manage land records, parcel splits, and property assessments for over 160,000 parcels across the county. This role is a great fit for someone who loves maps, data analysis, and working with cutting-edge GIS technology.

WHAT YOU'LL DO

- Use GIS software (ESRI, Eagleview, CAMA) to analyze, update, and maintain property records.
- Process land splits, combinations, and property transfers to ensure accurate tax and assessment records.
- Research and compile market data to assist in property valuation and land modeling.
- Work closely with realtors, title companies, and taxpayers to provide accurate land information.
- Help verify and audit daily tax imports to ensure data integrity.
- Interpret legal descriptions, maps, and aerial photographs to confirm property boundaries.
- Support the county's GIS mapping efforts and collaborate with other departments on land-use projects.

WHAT WE'RE LOOKING FOR

- GIS experience required (preferably ESRI-based).
- Ability to read maps, legal descriptions, and analyze property data.
- Strong attention to detail and accuracy in working with land records.
- Knowledge of Indiana property assessment laws is a plus (or willingness to learn).
- Proficiency in Microsoft Office and GIS-related software.
- Ability to obtain an Indiana Level II Assessor-Appraiser certification within one year (Level III within two years).

WHY WORK WITH US?

Impactful Work – Help maintain accurate land records that directly affect property assessments and local development.

GIS-Focused Role – Ideal for professionals who love working with geographic data and mapping tools.

Growth Opportunities – Gain specialized certifications and build expertise in GIS-based property assessment.

Team Environment – Work alongside dedicated professionals who are passionate about land and property management.

Ready to put your GIS skills to work in a role that makes a difference? Apply today!

APPLY FOR THIS JOB

Contact: Kayla Tilley

Email: kayla.tilley@co.allen.in.us

Phone: 260-449-7248

Apply URL: <https://us242.dayforce-hcm.com/CandidatePortal/en-US/allencounty/Posting/View/2118>

COMMERCIAL STAFF APPRAISER

COLLIN CENTRAL APPRAISAL DISTRICT

MCKINNEY, TEXAS

JOB DESCRIPTION

Collin central appraisal district is accepting resumes for a commercial staff appraiser. The commercial staff appraiser has responsibilities in the office and in the field. Position responsibilities include appraising complex properties such as office buildings, apartments, retail developments, etc. There is a high level of interaction with property owners, property tax agents, and the general public, providing cooperative, courteous, and effective communication about the appraisal process.

This is an exempt position with some evening and weekend work required to meet deadlines. Applicants must have reliable transportation, a valid Texas

driver's license, and proof of auto liability insurance.

A college degree with emphasis in real estate, finance, economics, mathematics, business administration and/or an appraisal designation is preferred. Applicants currently working towards an appraisal designation will be considered. RPA designation or nationally recognized tax appraisal designation is required.

A working knowledge of PACS CAMA software is preferred. Must be reliable and have good communication skills.

JOB REQUIREMENTS

DUTIES/RESPONSIBILITIES:

- High level of interaction between property owners, property tax agents, the general public, and co-workers.
- Presentations of appraisal value conclusions informally to property owners and tax agents, and at ARB hearings.
- Provide cooperative, courteous, and effective communication about the appraisal process to property owners, property tax agents, taxing entities, and the public.

PHYSICAL REQUIREMENTS:

- Prolonged sitting at a desk working on a computer.
- May need to stand/walk for extended periods of time.
- Occasional bending, kneeling, carrying, pushing, and lifting of up to 30 lbs.
- Extended periods in an automobile and outdoors.

EDUCATION AND EXPERIENCE:

- High school diploma or GED at a minimum.
- College degree with emphasis in real estate, finance, economics, mathematics, business administration and/or an appraisal designation is preferred.
- Will consider applicants that are currently working towards an appraisal designation.
- Must have reliable transportation, a valid Texas driver's license, and proof of auto liability insurance.

- Previous appraisal district experience, related real estate experience, or ad valorem tax appraisal experience.
- RPA designation or nationally recognized tax appraisal designation is preferred.
- Experience may be substituted for education.

REQUIRED SKILLS AND ABILITIES:

- Experience with the use of a personal computer with MS windows operation system, Excel, Word, Outlook, Adobe Acrobat, and Internet Explorer.
- A working knowledge of PACS CAMA software is preferred.
- Skills in data research as well as keyboarding, mouse operations, and scanning abilities.
- Must be reliable and have good communications skills.

WORK SCHEDULE:

This is a full-time exempt position, Monday through Friday 8 a.m.-5 p.m., with occasional evenings or weekends required to meet deadlines.

COMPENSATION AND BENEFITS:

Salary range is contingent upon experience and qualifications.

Collin CAD offers a competitive benefits package which includes employee medical, dental, vision, prescription benefits, as well as life insurance, retirement planning, paid vacation time and paid sick leave.

Collin CAD does not hire individuals that test positive for nicotine and/or cannabinoid products or their derivatives. The chosen candidate must pass a background check, pre-employment drug and nicotine screen, and physical. Resumes will be accepted until filled.

Collin Central Appraisal District is an Equal Opportunity Employer.

APPLY FOR THIS JOB

Contact: Tamera Glass

Email: HR@cadcollin.org

Phone: 469-742-9225

BUSINESS DEVELOPMENT EXECUTIVE

FARRAGUT SYSTEMS

DURHAM, NORTH CAROLINA

JOB DESCRIPTION

POSITION OVERVIEW

Are you ready to make a name for yourself in the property assessment industry? Farragut seeks a highly motivated and dynamic individual with Tax Assessment experience to drive growth and create opportunities in the rapidly evolving property assessment market. If you have worked in this industry or currently work in Tax Assessment, we would like to discuss how your background could align with our needs.

As a Business Development Executive, you will introduce innovative products that will change the way property is assessed. You will have the opportunity to showcase your skills, creativity, and intelligence while fostering strong relationships and driving strategic initiatives to achieve ambitious goals.

If you are resourceful, relentless, empathetic, and ready to take on a challenge, this is the perfect opportunity for you. Seize this opportunity to elevate your career and make your mark on the national stage!

Full Potential Ahead!

JOB REQUIREMENTS

RESPONSIBILITIES

The Business Development Executive will be responsible for developing and executing business strategies, identifying potential clients, and building long-term partnerships that align with our company vision. Your exceptional problem-solving skills, adaptability, and ability to connect with diverse stakeholders will be critical to your success.

The Business Development Executive will also be responsible for

include:

- Proactively identify, pursue, and secure new business opportunities through market research, networking, and strategic outreach
- Develop and maintain strong trust-based relationships with clients, partners, and internal stakeholders by understanding their needs and delivering tailored solutions
- Thinking creatively to develop innovative strategies that differentiate our offerings in a competitive market
- Collaborate cross-functionally with support, sales, marketing, and product development teams to align business development efforts with overall company objectives
- Analyze market trends and competitor activity to identify areas for growth and innovation
- Relentlessly pursue revenue targets and business goals with a results-driven mindset while maintaining a consultative and empathetic approach
- Prepare and deliver compelling presentations, proposals, and negotia-

tions to secure high-value deals

- Maintain a strong pipeline of opportunities and provide accurate forecasts and progress reports to leadership

REQUIREMENTS

- Proven track record in business development, sales, ideally within Property Assessment, with a focus on achieving and exceeding targets
- Exceptional communication and interpersonal skills with a deep sense of empathy and client understanding
- Strong strategic thinking and problem-solving abilities to navigate complex business challenges
- Creativity and innovation in developing new approaches to drive business growth
- Self-motivated, adaptable, and persistent in pursuing opportunities and overcoming obstacles
- Excellent organization and time-management skills to handle multiple projects simultaneously
- Deep knowledge of the local government industry and propensity for

technology

- Proficiency in CRM software, data analysis, and business intelligence tools is a plus
- The ideal candidate will have all/some of the following characteristics:
- A bachelor's degree in business, public administration, or a related field, or five to 10 years of progressively responsible business and economic development program experience
- Strong working knowledge of local government and regional collaborative efforts
- Managerial experience leading a results-orientated team in a growing market is a plus

This position requires approximately one week of travel per month; a valid driver's license is required at the time of application

APPLY FOR THIS JOB

Contact: Yvette Flounoy

Email: yvette@farragut.com

Phone: 919-595-1846

Apply URL: <https://farragut.com/>

Events

GLOBAL PROPERTY CONGRESS

May 26-29

Sydney, Australia

MASS APPRAISAL VALUATION SYMPOSIUM

June 25-26

PREPARATION AND TRIAL OF THE PROPERTY TAX ASSESSMENT APPEAL SEMINAR

July 10-11

Columbus, Ohio

2025 ANNUAL CONFERENCE & EXHIBITION

Sept. 21-24

Orlando, Florida



Specifically developed for mass appraisal

Engineered for precision and accuracy

Available for most CAMA software

Assistance for CAMA software vendors

License fees that fit budget constraints

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



ASSESSORS' CENTER OF EXCELLENCE

2025 WEBINARS

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

Short Term Rentals and the Commercialization of Residential Real Estate

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

Accountability and Productivity: Empowering Production and Project-Based Teams

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

Little County, Big Dreams Through Technology

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



Conference Know Before You Go (FREE)

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

Becoming a Better Mentor

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

REGISTRATION FEE:

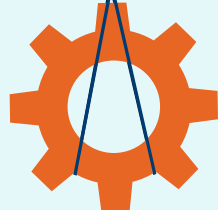
\$55 for IAAO members / \$99 for nonmembers.

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

Get started today at learn.iaao.org

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

**PCS CAN
HELP YOU
FIND IT.**



IAAO PROFESSIONAL CONSULTING SERVICES (PCS)

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

IAAO PCS PROVIDES ASSISTANCE IN THESE AREAS:



**LAWS &
REGULATIONS**



ADMINISTRATION



**VALUATION &
VALUATION
DEFENSE**



**PUBLIC
RELATIONS**



**PROFESSIONAL
CONSULTING SERVICES
OF IAAO, LLC**

A wholly owned subsidiary of IAAO

LEARN MORE ► iaao.org/pcs

IAAO Annual Report 2024



Throughout the past few years, we have faced challenges, celebrated victories, and navigated the everyday moments that make up the tapestry of our work.

Whether through collaborations, shared goals, or simply supporting one another through the ups and downs, your dedication and passion to our profession have been a constant inspiration as we worked to improve the industry.

The past few years have been busy for the association. One of the major accomplishments in 2024 was the selection of Amy Rasmussen, RES, AAS, FIAAO as the new Executive Director.

The Executive Director Task Force and Board of Directors conducted a nationwide search with assistance from the American Society of Association Executives (ASAE) and DRI Consulting. As the 2020 IAAO president, long-time volunteer, and a 20-year member, Amy was quite familiar with the organization and our industry.

Another major event of 2024 was the Annual Conference in Denver, attended by nearly 1,700 people. It was a great success and was one of the largest conferences in history, and the largest in the past 25 years.

From the Keynote session by former NFL star Terrell Davis to special events, attendees benefited from the meeting. In addition to the annual conference, IAAO saw a successful Legal Seminar, worked with Geospatial Professional Network (URISA) on the GIS/Valuation Technologies Conference, and with the International Property Tax Institute (IPTI) on the virtual Mass Appraisal Valuation Symposium.

At the end of the year, as part of our international efforts, IAAO worked with IPTI to host the International Research Symposium in December in Amsterdam.

Our international presence grew in 2024, attending events by the Institute of Revenues, Rating and Valuation, The European Group of Valuers' Associations (TEGoVA), and the Appraisal Institute of Canada (AIC). We also visited our colleagues in Belgrade to further the creation of a new chapter – the Southeast Europe Chapter of IAAO.

The following pages detail the highlights at IAAO. Every decision, every conversation, and every moment of progress has been a direct result of the collective efforts of our members.

Your energy, your ideas, and your involvement have made our efforts so impactful. I am endlessly grateful for that and I am deeply thankful for the trust you gave our board.

Rebecca Malmquist, RES
2024 IAAO President



2024 President Rebecca Malmquist, CAE, and Executive Director Amy Rasmussen, RES, AAS, FIAAO, presented a Town Hall meeting in April at the studios of the National Association of Counties in Washington, DC.



2024 IAAO President Rebecca Malmquist (second from right) and Executive Director Amy Rasmussen (left) spoke on a news program in Serbia about forming the IAAO Eastern European chapter.



Attendees at the 2024 International Research Symposium in Amsterdam.



2024 Highlights

IAAO MEETS WITH WASHINGTON INDUSTRY GROUPS

In 2024 members of the IAAO Executive Committee and IAAO staff met with representatives of the National Association of Counties (NACo), The Appraisal Foundation (TAF), International City/County Management Association (ICMA), and the Department of Housing and Urban Development (HUD). IAAO also utilized its relationship with NACo to host a Town Hall video meeting from the NACo studio in 2024.

IAAO has been visiting industry groups since 2022. The 2024 meetings followed 2023 meetings with HUD, NACo, the National League of Cities (NLC), the National Association of Realtors (NAR), Royal Institution of Chartered Surveyors (RICS)-Americas, TAF, and the Appraisal Subcommittee

The meetings provided an opportunity for IAAO to visit with the industry organizations in Washington, D.C. and review common areas of interest and discuss issues of importance to each of the other organizations.



IAAO Executive Committee members and staff met with industry groups in 2024 in Washington, DC.

IAAO BOARD MEMBERS & HQ TEAM AS OF DEC. 31, 2024

President - Rebecca Malmquist, CAE

President-Elect - Donna VanderVries, CAE, AAS, PPS

Vice President - William Healey, RES

Immediate Past President - Patrick Alesandrini, CAE, RES

Executive Director - Amy Rasmussen, RES, AAS, FIAAO

Directors (Term expired December 31, 2024)

Kara Endicott, CAE, RES

Greg Hutchinson

Bobby T. Lee, Esq., AAS

Ryan Cavanah, CAE

Directors (Term expires December 31, 2025)

Alvin Lankford, CAE, AAS

Roderick Conley, AAS, RES

Dwane Brinson, CAE, RES, AAS

Directors (Term expires December 31, 2026)

Kevin Prine, RES, AAS, CAE

Lloyd Funk, CAE

Douglas Warr, AAS

IAAO Team

Mike Ardis, MSJ

Becky Behrens, MPA

Tammy Brown

Shawn Chevreux, M.S.E

Erin Eades, MBA

Toni Eichholz, IOM

Justin Eimers, AAS, RMA

Elizabeth Ferguson, Ph.D.

Barbra Flannery

Daniel Fuchs

Jordyn Garey

Shannon Hiss, RES, RMA

Shawn Lee House

Amber Jonas

Kimberly Kaylor, MMC

Anita Lara, CMP

Ashley Lathrop, MBA

Rachel Mense

Heather Moser, M.S.Ed.

Veronica Nalley

Sarah Noakes

Jarron Paronto

Leann Ritter, MS, CAE

Keith Robison

Kristin Taylor, M.Ed., MLS

Allyson Weber, MLA

Shaun York

Sr. Director, Communications & Technology

Executive Administrator

Director, Marketing

Sr. Director, Membership & Community Engagement

Associate Director, PDD Operations

Coordinator, Community Engagement

Assessment Advisor

Research Librarian

Instructional Designer

Manager, Community Engagement

Learning Content Developer

Assessment Advisor

Administrative Coordinator

Administrative Assistant

Education Services Manager

Director, Meetings and Events

Sr. Director, Business Innovation

Specialist, Meetings & Events

Sr. Director, Professional Development

Learning Project Manager

Manager, Digital Technology

Director, Credentialing

Director, Strategic Partnerships

Manager, Publications

Conference Content Manager

Accounting Specialist

Director, Technology



Professional Development

ACCOMPLISHMENTS:

- Discussions regarding college partnerships with Middlesex Community College (Lowell, MA) to include course offerings, potential certificate program; Old Dominion University (Norfolk, VA) for course offerings; and Lower Columbia College (Longview, WA) a certificate program
- Created Workshop 265: Valuing Properties with Renewable Energy Resources. A virtual pilot launched in December of 2024 and the workshop sold out in first two weeks.
- Offered Designation Discourse for students interested in IAAO designations. The chats on Zoom included an open discussion on all designations, plus separate chats on the CAE and RES designations, the MAS and AAS designations, and the CMS and PPS designations.
- Continued work on updating IAAO 30-hour courses.
- Focused on a review of Course 101 - Fundamentals of Real Property Appraisal to launch in 2025.
- Total of 153 new designations awarded in 2024, up from 144 in 2023. Candidates in 2024 by designations were: AAS 54 CAE 28; CMS 13; MAS 8; PPS 13; and RES 37. Overall more than 1,000 designees hold more than 1,200 designations.
- Designation Fast Track offerings were in place for students to complete education requirements for the CAE designation in 2024.
- Held in-person Instructor Evaluation Workshops in Denver, in conjunction with the annual conference, and one in Southbridge, Massachusetts.
- Worked with the IAAO Conference Content Committee

STUDENT REGISTRATIONS:

Type	2023	2024
In-person	4,202	4,027
Live online	2,182	2,513
Self-study	1,450	1,423
Webinars	1,311	1,352
Total	9,373	9,315



to develop the Call for Presentations; Geospatial Professional Network (formerly URISA) for presentations for the GIS/Valuation Technologies Conference, the International Property Tax Institute (IPTI) for the Mass Appraisal Valuation Symposium and International Research Symposium, and the IAAO Legal Committee for the Legal Seminar.

WHAT'S NEXT IN PROFESSIONAL DEVELOPMENT FOR IAAO?

The Professional Development Department (PDD) will offer two Instructor Evaluation Workshops in 2025, the first in conjunction with the IAAO Annual Conference in Orlando to certify junior IAAO instructors to teach in-person and a second virtual IEW to certify to teach virtually.

Professional Development is also working to update and add new courses. Following the successful pilot launch of Workshop 265, the full course will begin in 2025. A revised Workshop 163: Marshall & Swift Cost Approach - Commercial is a priority for 2025.

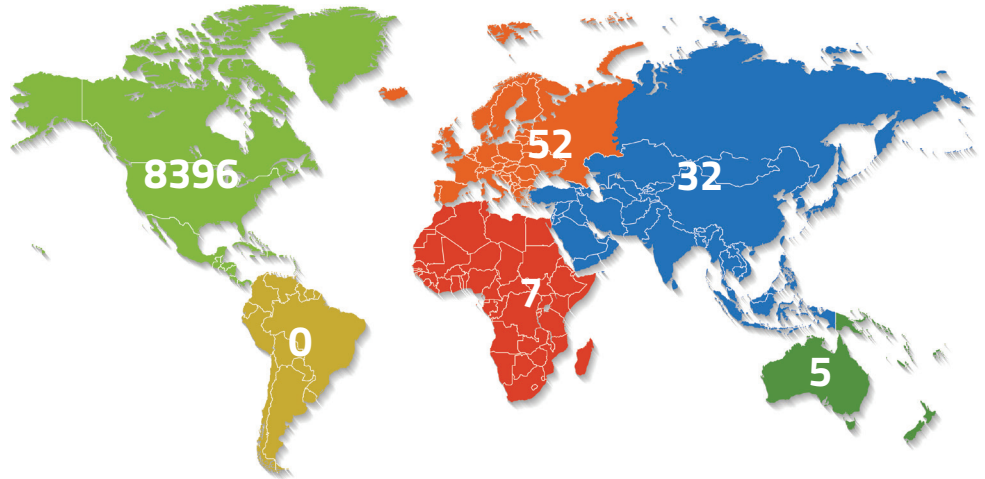
In addition, the following courses are in line to be updated: Course 201: Appraisal of Land; Workshop 252: Valuing Property Affected by Environmental Contamination; Workshop 158: Highest and Best Use; Workshop 155: Depreciation Analysis; Course 333: Residential Model Building; Course 501: Personal Property Auditing: Basic to Advanced; Workshop 452: Fundamentals of Assessment Ratio Studies.



Membership & Administration

2024

8,014	Regular members
438	Associate members
40	Affiliate members
1,226	New members
2,300+	Jurisdictions
8,128	Members in the U.S.
268	Members in Canada
325	Volunteers



AFFINITY GROUPS APPROVED; NEW CHAPTER ESTABLISHED

IAAO members, in a special election in early 2024, approved bylaw amendments to allow the board to establish councils and affinity groups.

Examples of affinity groups include identity-based groups (such as the Women's Initiative Network), technical interest groups, personal and continuous professional development groups, and community engagement groups.

Members in November approved bylaws changes on

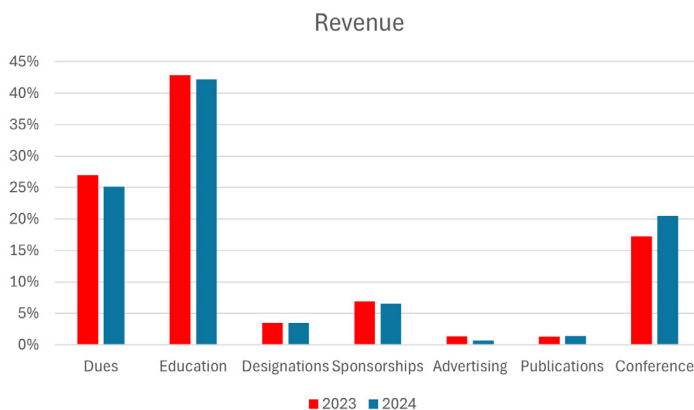
life memberships, officers representing IAAO at meetings, adding language regarding directors representing international jurisdictions, updating IAAO's role with The Appraisal Foundation, and establishing parliamentary authority through procedural rules.

Also in 2024, IAAO saw the establishment of the Southeast Europe Chapter of IAAO and the organizers were recognized at the Annual Conference.

FINANCIALS

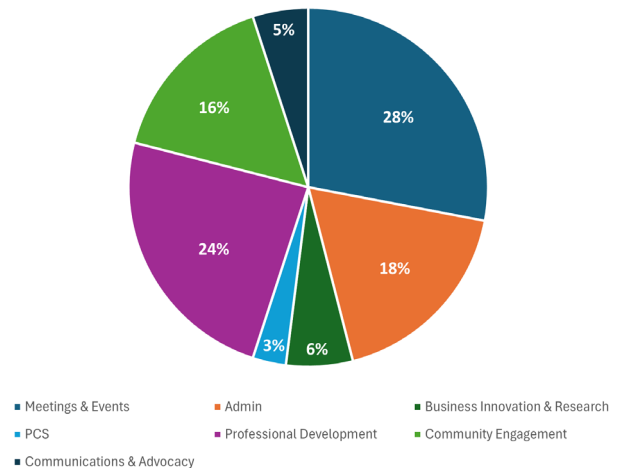
Revenue

\$6,439,172 - 2023
\$7,218,323 - 2024*



Expenses

\$6,108,128 - 2023
\$6,924,052 - 2024*



* Unaudited. Audit is being completed for FY 2024



Meetings & Events

IAAO OFFERS GLOBAL MEETINGS

IAAO saw one of its best attended conference in years with the 90th Annual Conference in Denver in 2024. Approximately 1,700 people participated in the conference, an increase over the 1,500 attending the 2023 conference in Salt Lake City. Two plenary sessions, a Keynote presentation, and 74 sessions were offered in 2024.

Legal Seminars

More than 160 attended the IAAO's 2024 Legal Seminar in Chicago over the 112 who attended the 2023 Seminar in Louisville, Kentucky. The seminar addressed contemporary legal topics in the assessment and appeals process.

GIS/Valuation Technologies

IAAO and the Geospatial Professional Network (formerly URISA) offered the GIS/Valuation Technologies Conference in Charlotte in 2024.

IAAO, IPTI offer virtual MAVS

IAAO joined with the International Property Tax Institute (IPTI) to offer the Mass Appraisal Valuation Symposium online in 2023 and 2024.

International Research Symposium

Returning after several years hiatus, IAAO joined with IPTI to offer the International Research Symposium in December 2024 in Amsterdam.

MEETING ATTENDEES

1,700	2024 Conference
1,500	2023 Conference
166	2024 Legal Seminar
112	2023 Legal Seminar
330	2024 GIS/Val Tech
251	2023 GIS/Val Tech
295	2024 MAVS
200	2023 MAVS
80	2024 IRS



2024 President Rebecca Malmquist, CAE, spoke with NFL Hall of Fame running back Terrell Davis at the conference in Denver.



The 2024 Annual Conference featured a plenary presentation on Best Practices and Real-World Challenges, exploring the challenge of applying best practices in the real world of property taxation



The WIN Luncheon at the 2024 Annual Conference featured the following women leaders in the appraisal and assessment industry: Appraisal Institute President Sandra Adomatis, SRA; Appraisal Institute of Canada President Dena Knopp, P. App., CRA; Los Angeles Co. Director of Legal, Exemptions, Assessment, and Public Services Dara Smith; Alachua Co. Property Appraiser Ayesha Solomon; and IAAO President Rebecca Malmquist, CAE.



Nearly 1,700 people attended the IAAO Annual Conference in Denver and 1,500 attended the conference in Salt Lake City (above).



PROFESSIONAL CONSULTING SERVICES WORKING WITH JURISDICTIONS TO IMPROVE ASSESSMENTS

Promoting innovation and excellence in property appraisal, tax policy, and administration, IAAO works with jurisdictions to find solutions to complex property tax matters. Through the IAAO Professional Consulting Services (PCS), IAAO provides objective, insightful advice to jurisdictions around the world.

During 2024, IAAO worked with multiple jurisdictions, from Texas to Canada to the United Kingdom, to improve assessments. As part of those efforts, PCS focused on providing ratio studies, a gap analysis, and preparation for and monitoring of reappraisal projects.

PCS can help jurisdiction establish performance benchmarks through an all-new, gap analysis service. In addition to the Gap Analysis and reassessment monitoring, PCS provides a wealth of services aimed at promoting best practices for the assessment administration market.

PC Services

- Ratio studies
- Gap analysis
- Preparation and monitoring for reappraisal projects

LIBRARY MARKS 40TH ANNIVERSARY IN 2024

The IAAO Library turned 40 in 2024 and celebrated at the annual conference in Denver with an exhibit of past assessing materials from the IAAO archive.

More than 4,000 resources were downloaded from the IAAO Library by users around the globe in 2024, including 257 reference requests which resulted in 1,117 digital resources being shared.

The LibraryLink catalog was searched 3,363 times and nearly 1,000 resources were directly downloaded or checked out through the catalog. Ninety-three new items were added to the collection in 2024, following 107 in 2023.

The IAAO Research Exchange was accessed by users in 76 countries in 2024 and 35 in 2023, with the most traffic coming from the U.S., Canada, Germany, and the United Kingdom.

There were 3,000 resources downloaded from the repository. In total, IAAO members received more than 4,000 resources in 2024 as part of their member benefits. This amounts to over \$150,000 in value for members around the world.



The IAAO Library marked its 40th anniversary at the 2024 Conference with an exhibit and cake. From left: IAAO Research Librarian Elizabeth Ferguson, Ph.D.; Friends of the IAAO Paul V. Corusy Library Trust Chair Carol Gordon; library donor Peter Korpacz; trust member Stuart Topliff, and IAAO Executive Director Amy Rasmussen.

The library services are possible thanks to the contributions of donors to the Paul V. Corusy Library Trust, including a generous matching donation from Peter Korpacz of Korpacz Realty Advisors Inc.



2024 Highlights

SPONSORS, EXHIBITORS, & ADVERTISERS

American Society of Appraisers
Apex Appraisal Solutions
Appraisal Diversity Initiative
Assessment Analyst by Esri Canada
Aumentum Technologies
BIS Consulting
C3 AI
Catalis Inc
CoreLogic
Crex
CycloMedia Technology, Inc.
Data Cloud Solutions, A Woolpert Company
DEVNET, Inc.
EagleView
E-Ring, Inc.
Esri
Farragut Systems
GSA Corp

Harris Govern
Just Appraised Inc.
Kofile, Inc.
Linebarger
Attorneys At Law
Minnesota Association of Assessing Officers
Moore Precision Cost
NCTech
Nearmap
PlanetView by LandMark GSI
Reason Consulting
Schneider Geospatial
SH Advisors, LLC dba Situs Hawk
Specialized Tax Recovery
Tax Management Associates, Inc.
The Master's Touch, LLC

The Sanborn Map Co. & APP Geo
Thomas Y. Pickett & Co., Inc.
Trepp
TrueRoll
Tyler Technologies

Valcre
Valuebase
VariVerge
Vexcel Data Program
Vision Government Solutions, Inc.



IAAO COMPLETES NEW DATABASE, WEB PROJECT

In 2024 IAAO completed a two-year project to offer members a new website, database, and financial management system.

The switch to the new website took place in November and was a result of a review of the previous association management system.

IAAO had been using the same database system, which also managed the website, since 2008 and was facing either updating to a new cloud version or moving to a different system.

IAAO reviewed its existing program and decided on a new system on the Salesforce platform. As part of the change, IAAO is also moved website platforms to WordPress.

Both moves will allow greater access to third-party software to better serve members.

"This project is probably similar to a jurisdiction moving to a CAMA system," IAAO Executive Director Amy Rasmussen said. "Staff has been working for more than a year and we are pleased with the outcome!"

