

# FAIR+EQUITABLE

APRIL/MAY 2024 | VOLUME 22 | NUMBER 3

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

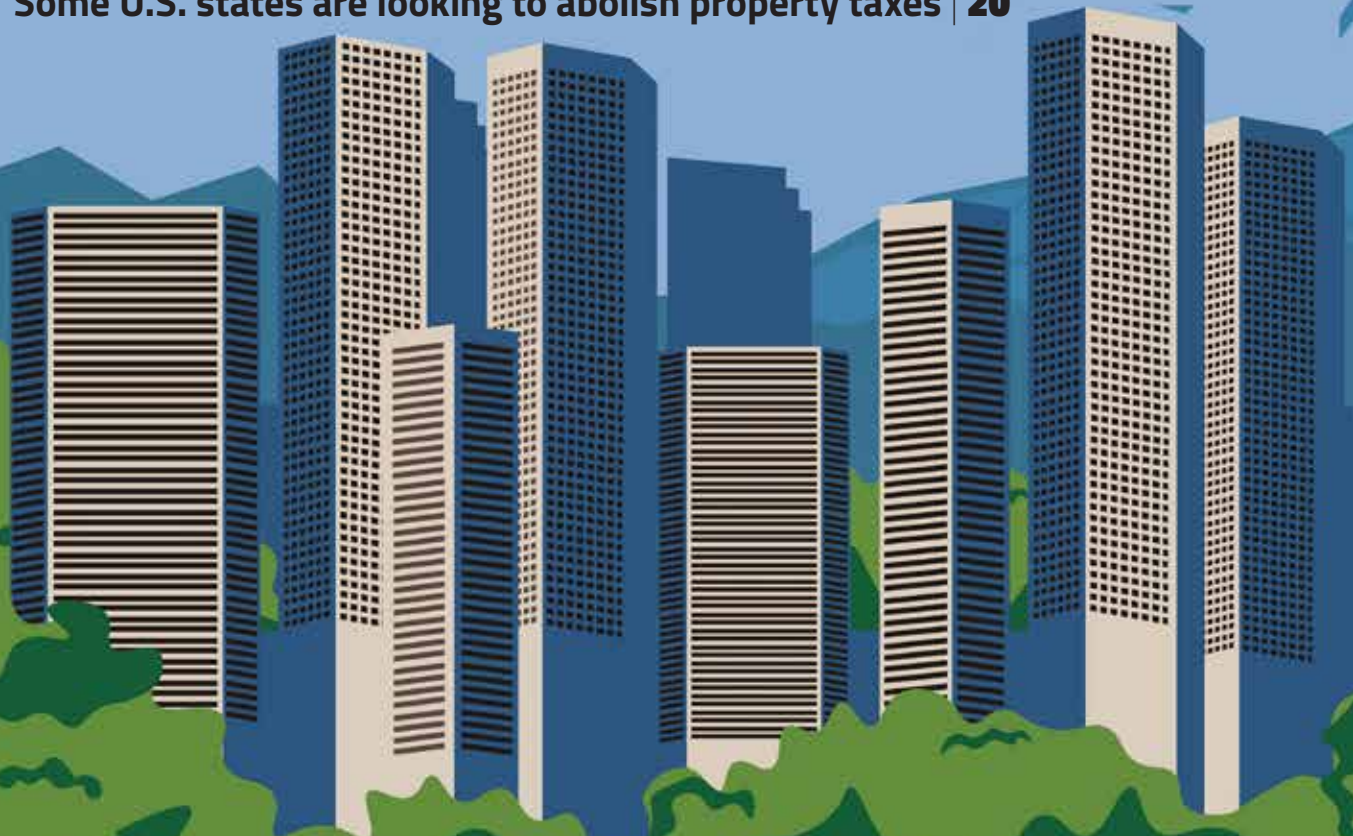
## Destination DENVER

It's time to start  
planning for the 90th  
Annual IAAO Conference  
in the Mile High City | **Page 6**



### **INSIDE**

- IAAO's library seeks historical material for its archive | **11**
- A Q&A with new IAAO Executive Director Amy Rasmussen | **12**
- Some U.S. states are looking to abolish property taxes | **20**





“ We are working on an exciting and informative conference schedule! I look forward to being with all of you in Denver!”  
—IAAO President Rebecca Malmquist, CAE



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

Celebrating 90 years in 2024, this year’s event is set for August 25-28 at the Colorado Convention Center in downtown Denver.

**Don’t miss the industry’s premier event to learn best practices, emerging technology, trends, and connect with others in the field!**

The **IAAO ANNUAL CONFERENCE** offers a variety of educational sessions, roundtable talks, and panel discussions presented over the three days. The conference headquarters hotel and base rate is the Hyatt Regency Denver at the Colorado Convention Center at \$239 per night.

**REGISTRATION NOW OPEN!**

**Early Bird registration deadline: Monday, July 15**

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



DENVER IN AUGUST:  
WHAT TO SEE, WHAT  
TO KNOW

6



10

### EXPLORING DENVER'S CULTURE AND BEAUTY

Colorado's vibrant capital offers a blend of urban excitement and outdoor adventures.



20

### SOME STATES LOOK TO ABOLISH PROPERTY TAXES

As property values surge and tax bills go up, some state lawmakers are hoping to end the property tax. Doing so would not be cheap or easy.



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](http://IAAO.ORG)

### INSIDE

#### 2 OVERVIEW

IAAO President Rebecca Malmquist

#### 8 DENVER HAS THE CHEFS

The city is dotted with chef-driven restaurants offering a gamut of culinary choices.

#### 14 CATCH UP WITH IAAO VP BILL HEARLEY

"Who was that guy and why are you here?"

#### 34 PURPOSE: IT'S ELUSIVE, AND ALIVE

Using purpose pertains to any endeavor ... it is essential in meeting the complex challenges involved in property tax administration.

#### 36 IAAO ABSOLUTE

Member news: jobs, new designees, etc.



IAAO President Rebecca Malmquist, CAE, left, and Executive Director Amy Rasmussen, RES, AAS, FIAAO, presented a Town Hall from the NACo studios on April 5.

## REBECCA MALMQUIST, CAE

IAAO President

Happy spring!

### Our New Executive Director

Recently I was very excited to announce Amy Rasmussen, RES, AAS, FIAAO, as the new IAAO Executive Director. She joined IAAO on April 1.

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 a recent IAAO past president, and long-time volunteer, and member of the industry, Amy is quite familiar with the organization and our industry.

Welcome to IAAO, Amy!

### Town Hall

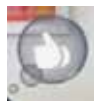
Amy had to hit the ground run-

ning as we had scheduled a Town Hall for her first week at IAAO.

Earlier this year, while meeting with National Association of Counties CEO/Executive Director Matt Chase in the NACo offices in Washington we saw their video studio.

It is a lovely studio and Matt offered to let us use it. We took him up on it and decided to use it for the Town Hall.

In addition to it being a great space for us to use, it gave us some ideas for improving the smaller IAAO studio in Kansas City.



Who was “thumbs downing?” Well, as with any technology, there is always a learning curve, and you may have noticed various “reactions” posted during the event.

Apple had introduced automated speaker reactions, such as thumbs up (and unfortunately down), that

overlay on a video during meetings, and several popped up during the Town Hall. Now we know to disable that feature in the future.

Nearly 200 people signed up for the Town Hall and a **video copy** of the meeting is available at the IAAO website.

During the Town Hall, we covered a number of subjects, from IAAO meetings, our membership efforts, and updates on the IAAO office.

We reviewed the upcoming Annual Conference and noted that registration opens soon.

I am looking forward to it, which will offer:

- Recognition of IAAO’s 90th Anniversary and the nine in 90 female presidents of IAAO.
- A Mock Trial preconference workshop
- A selection of optional workshops



Former Denver Broncos running back Terrell Davis will deliver the keynote address at the 2024 Annual Conference.

on Wednesday afternoon

- Tennie (Sneaker) Tuesday
- A free 90th anniversary T-shirt commemorating to the first 90 registrants. The T-shirts will also be available for sale.
- A potential disc golf tournament on Sunday
- An optional trip to Red Rock
- A Town Hall on Tuesday
- Melody Taylor of HUD as the Wednesday WIN Luncheon speaker
- Joan Youngman of the Lincoln Institute of Land Policy presenting a plenary.
- And former Denver Bronco star Terrell Davis will be the Keynote speaker.

## Putting the 'I' in IAAO

During 2023, IAAO started working with prospective members in Serbia regarding forming an IAAO chapter.

We believed there was a market for a chapter there when we offered the International Research Symposium (IRS) in Prague in 2018 and had many attendees and presenters from former Eastern bloc countries.

As those countries moved from a state-based economy to a market-based economy, they needed to develop a property tax system and there was great interest in IAAO programs and standards.

To bring them into the IAAO world, IAAO reviewed interna-

tional pay scales and moved to a three-year trial of a two-tier membership dues approach.

We hope to see more members, and more international members attending our events.

On a related note, IAAO is working with the International Property Tax Institute to restart the IRS with a meeting in December in Europe.

IAAO is also working with IPTI to offer the online Mass Appraisal Valuation Symposium virtually in late June. Registration for the online meeting is now open.

The MAVS symposium will feature topics of interest to domestic and international members.

## Education

IAAO continues to work to offer more courses.

But to offer more courses, we need more instructors, and we also need instructors in new geographic areas.

Last year we offered an Instructor Education Workshop in Alabama, and we just completed an IEW in Southbridge, Massachusetts where nine new instructors were confirmed!

Congratulations to the nine new instructors!

We will offer another IEW before the conference in Denver.

## IAAO updates

Some of the major projects IAAO is working on include changing our Association Management System, or AMS, to a newer system housing our membership, education, and event data all in one system which will provide a better member experience.

In conjunction with the AMS change, we are redesigning our website for a fresher look. We are also looking to change our financial management software to a system that works better with the new AMS.

A huge thanks to everyone who joined the Town Hall and I am really looking forward to seeing you in September!

### ► PRESIDENT

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

### ► PRESIDENT-ELECT/TREASURER

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

### ► VICE PRESIDENT

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

### ► IMMEDIATE PAST-PRESIDENT

PATRICK ALESANDRINI, CAE, RES, [pastpresident@iaao.org](mailto:pastpresident@iaao.org)

### ► BOARD OF DIRECTORS

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

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

KARA ENDICOTT, CAE, RES, [kara.endicott@iaao.org](mailto:kara.endicott@iaao.org)

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

GREG HUTCHINSON, [greg.hutchinson@iaao.org](mailto:greg.hutchinson@iaao.org)

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

BOBBY T. LEE, AAS, Esq., [bobby.lee@iaao.org](mailto:bobby.lee@iaao.org)

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

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

RYAN CAVANAH, CAE, [ryan.cavanah@iaao.org](mailto:ryan.cavanah@iaao.org)

### ► EXECUTIVE DIRECTOR

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

### ► EDITORIAL REVIEW BOARD

LAUREEN BIRDSALL, CAE, ESQ.; SHANNON HISS, RES, RMA;

LISA HOBART, CAE, PPS, FIAAO; KERRY LEICHTMAN; JOSH

MYERS; HEATHER POORE, AAS, RES; JEFF SPELMAN, CAE;

JOAN YOUNGMAN, ESQ.

### ► PUBLICATIONS MANAGER

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

### ► COPY EDITOR

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

### ► SENIOR DIRECTOR, COMMUNICATIONS & TECHNOLOGY

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

### ► SUBSCRIPTIONS

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

### ► ADVERTISING

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

### ► EDITORIAL SUBMISSIONS

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

### ► REPRINTS

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

### ► HEADQUARTERS

International Association

of Assessing Officers

314 W 10th St.

Kansas City, Missouri

64105-1616 USA

816-701-8100

800-616-4226

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



# IAAO

UNITED STATES

### What the HUD leadership change could mean for the housing crisis

Housing costs are rising in every part of the U.S. state and local lawmakers are twisting a variety of knobs to try to lower housing costs and help cities prosper.

But big cities are in a period of post-pandemic transition, with many fearing the erasure of the modest population gains they made during the first part of the 2000s.

What role is there for federal agencies like the Department of Housing and Urban Development which are theoretically much more powerful?

It depends partly on who's in charge.

In HUD's case, the department is likely to go without an appointed director for at least the rest of President Biden's first term.

HUD Secretary Marcia Fudge announced she was stepping down.

Until the Senate confirms another presidential nominee, the department will be led by its former deputy director, Adrienne Todman.

Like other cabinet positions, the

HUD director's role is defined by the administration's vision for the department.

Cabinet leaders have administrative roles that can make or break their tenure, but they also give a public face to presidential policy.

"I think the role of the (HUD) secretary is really to be the chief communicator and storyteller about the state of housing and the state of cities," says Bruce Katz, a fellow at Drexel University's Lindy Institute for Urban Innovation.

Fudge took over the job at HUD amid the COVID-19 pandemic at a moment of unusual federal attention to housing.

The American Rescue Plan Act, passed in 2021, included funding for emergency rental assistance and housing vouchers, among other housing investments.

"What (Fudge) came in to do is live out the possibility of using those resources to do the most good," says Peggy Bailey, a vice president at the left-leaning Center on Budget and Policy Priorities.

In addition to getting COVID-related relief funding, many housing programs had new regulatory flexibility during the pandemic, to help get people housed more quickly.

Fudge oversaw administrative procedures during that time that helped model more effective voucher and rental assistance programs, Bailey says. Fudge was the second Black woman to serve as HUD secretary and the first in more than 40 years.

On an acting basis, Todman will be the third.

Female-headed households and Black households are much more common in federally supported housing than in the nation at large.

Black households account for about 45 percent of both public housing residents and voucher holders while making up less than 15 percent of the population, for example. HUD programs like those exist in a housing market that has been distorted for decades by official and unofficial racial discrimination.

"So much of what HUD has to do is reverse and repair that racism," Bailey says. "As Black women, the secretary and the deputy secretary see the humanity of the people who need the help and understand what we're solving for."

— governing.com

## Special thanks to the IAAO STRATEGIC BUSINESS PARTNERS



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

# IAAO 2024 ANNUAL CONFERENCE & EXHIBITION SCHEDULE AT-A-GLANCE

## SUNDAY, AUGUST 25

Emerging Leaders' Summit ●	8:30 am - 4:00 pm
Registration Desk Open	10:00 am - 6:00 pm
Red Rock Self-Guided Tour ■	10:00 am - 2:30 pm
Disc Golf Adventure ■	10:00 am - 3:00 pm
Pre-conference Workshop: Mock Trial ●	Noon - 4:30 pm
First Time Attendee Orientation	4:00 - 4:45 pm
<b>WELCOME RECEPTION</b>	5:00 - 7:00 pm
Launch Pad Reception ◆	7:00 - 8:00 pm

## MONDAY, AUGUST 26

Registration Desk Open	7:00 am - 4:30 pm
Coffee & Tea	8:00 - 8:30 am
Speaker/Moderator Check In	8:00 am - 5:00 pm
Professional Designees' Lounge ◆	8:00 am - 5:00 pm
<b>OPENING SESSION &amp; KEYNOTE SPEAKER: Denver Broncos legend and Pro Football Hall of Fame member Terrell Davis</b>	8:30 - 10:30 am
Break	10:30 - 11:00 am
Education Sessions & Exhibitor Showcases	11:00 am - Noon
Instructor & Coordinator Meeting: Plan for Success	11:00 am - Noon
Exhibit Hall Open	Noon - 5:00 pm
Lunch Available in Exhibit Hall	12:30 - 1:30 pm
Education Sessions & Exhibitor Showcases	1:30 - 2:30 pm
Break	2:30 - 3:00 pm
Education Sessions & Exhibitor Showcases	3:00 - 4:00 pm
Exhibit Hall Happy Hour	4:00 - 5:00 pm

## "SNEAKER" TUESDAY, AUGUST 27

Registration Desk Open	7:00 am - 4:30 pm
Breakfast in Exhibit Hall	7:30 - 8:30 am
Exhibit Hall Open	7:30 am - 4:30 pm
Speaker/Moderator Check In	8:00 am - 5:00 pm
Professional Designees' Lounge ◆	8:00 am - 5:30 pm
<b>ANNUAL BUSINESS MEETING</b>	8:00 - 8:30 am
<b>PLENARY SESSION: Joan Youngman</b>	8:30 - 9:30 am
Break	9:30 - 10:00 am
Education Sessions & Exhibitor Showcases	10:00 - 11:30 am



## TUESDAY, AUGUST 27 (cont)

<b>AWARDS LUNCH</b>	11:30 am - 12:45 pm
Library's Birthday Celebration in Exhibit Hall	12:45 - 1:15 pm
Education Sessions & Exhibitor Showcases	1:15 - 2:15 pm
Break	2:15 - 2:30 pm
Education Sessions & Exhibitor Showcases	2:30 - 3:30 pm
Exhibitor Prize Announcements	3:30 - 4:30 pm
Professional Designees' Networking Event ◆	4:30 - 5:30 pm
International Member Reception ◆	5:00 - 6:00 pm
WIN Wine Mixer ●	5:30 - 7:30 pm

## WEDNESDAY, AUGUST 28

Coffee & Pastries	7:30 - 8:00 am
Registration Desk Open	7:30 am - Noon
Education Sessions & Exhibitor Showcases	8:00 - 9:00 am
Speaker/Moderator Check In	7:30 am - 4:00 pm
Professional Designees' Lounge ◆	8:00 am - 4:00 pm
Break	9:00 - 9:30 am
Education Sessions & Exhibitor Showcases	9:30 - 10:30 am
Break	10:30 - 11:00 am
<b>PLENARY SESSION</b>	11:00 am - Noon
Lunch on Your Own	Noon - 2:00 pm
WIN Luncheon ●	12:15 - 1:45 pm
Workshops †	2:00 - 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 - Colorado Local Host registration required
- ◆ By Invitation Only
- † Optional without additional cost - IAAO registration required



20 ANNUAL CONFERENCE & EXHIBITION 24

August 25-28, 2024 · Denver, Colorado

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

## CONFERENCE WEATHER



► Late August in Denver hits a normal sunny daytime high of 85 to 90 degrees, with low temps of about 55 degrees.



## Denver: A tapestry of history and adventure

**N**estled at the foot of the majestic Rocky Mountains, Denver is a city brimming with a rich history, culture, and outdoor adventure.

From its humble beginnings as a mining town to its status as a metropolis, Denver offers visitors an array of experiences that blend its storied past with its vibrant present.

### Denver's past

The story of Denver begins in the mid-19th century during the Pike's Peak Gold Rush of 1858.

A group of prospectors led by William Green Russell discovered gold along the banks of the South Platte River, sparking a frenzy of migration.

What started as a small mining camp soon grew into a thriving settlement known as Denver City, named after Kansas Territorial Gov. James W. Denver.

Denver's location at the confluence of the South Platte River and Cherry Creek made it a vital hub for transportation and trade.

The arrival of the Kansas Pacific Railroad in 1870 further solidified Denver's position as a regional center for commerce and industry.

The late 19th and early 20th centuries saw Denver experience rapid growth and development, fueled by the discovery of silver in the mountains and an influx of settlers.

The city's population boomed, and iconic landmarks such as the Brown Palace Hotel and the state

Capitol building were constructed, showcasing Denver's prosperity and ambition.

However, Denver's history is also marked by challenges and adversity.

Economic downturns, fires, and floods tested the resilience of its residents, yet they persevered, rebuilding and revitalizing the city each time it faced hardship.

### Denver's heritage

Historic neighborhoods like LoDo (Lower Downtown) and Capitol Hill are home to beautifully preserved Victorian-era buildings, charming cobblestone streets, and vibrant cultural attractions.

One of Denver's most iconic landmarks is Union Station, a



Beaux Arts masterpiece that once served as the bustling hub of rail travel in the West.

Today, Union Station has been transformed into a vibrant mixed-use space, housing restaurants, bars, shops, and a luxury hotel, while retaining its historic charm.

The Denver Art Museum showcases a diverse collection of artwork spanning centuries and continents while the History Colorado Center offers immersive exhibits that bring the state's history to life.

## Denver's outdoor adventures

Beyond its history, Denver is a gateway to outdoor adventure and exploration.

With over 300 days of sunshine per year and easy access to the Rocky Mountains, the Mile High City is a paradise for outdoor enthusiasts.

During the winter, visitors can hit the slopes at world-class ski resorts such as Winter Park, Breckenridge, and Vail, all within a short drive from Denver.

In the summer, hiking, mountain biking, and white-water rafting opportunities abound, with countless trails and rivers waiting to be explored.

Closer to the city, Denver's expansive network of parks and green spaces provides ample opportunities for outdoor recreation.

City Park, next to the Denver Museum of Nature & Science, offers jogging paths, lakes, and picnic areas, while Washington Park boasts flower gardens, playgrounds, and recreational sports facilities.

## Denver's culture

Any trip to Denver needs to include checking out the vibrant food scene.

The city is renowned for its farm-to-table dining, craft breweries, and innovative culinary creations.

From cozy cafes and trendy bistros to upscale fine dining establishments, Denver offers something to satisfy every palate.

Additionally, Denver's cultural scene is thriving, with a diverse array of theaters, music venues, and art galleries showcasing the talents of local artists and performers.

The Denver Performing Arts Complex hosts Broadway shows, concerts, and ballet performances, while the RiNo Art District is home to vibrant street art murals, galleries, and studios.

In Denver, history and adventure intertwine to create a captivating tapestry of experiences for visitors to explore.

Whether you're delving into the city's rich heritage, embarking on outdoor adventures amid breathtaking natural scenery, or indulging in culinary and cultural delights, Denver invites you to immerse yourself in its dynamic spirit and discover the endless possibilities that await in the Mile High City.



# IAAO history on display at conference

Colorado has a lot of history, so it is appropriate that at the Denver conference, IAAO celebrate its 90th anniversary and the history of assessing.

As part of the celebration, the IAAO "museum" is traveling to the conference.

► [Related article, page 11](#)

IAAO will showcase items the association has collected over the years regarding its history, and we are asking you to add to the display.

Is there a membership certificate from when you first started in the profession hanging in your office?

Do you have equipment, books, or documents from way back when we were young?

This is your chance to bring back memories and baffle your younger colleagues.

Bring your memorabilia to Denver to be added to the display. It will be set out with the items from headquarters to honor our rich history.

Let us all relive the time when assessors worked without the aid of computers and digital maps, back when surveys were made with theodolites and steel tapes.

Did you know there was a time before CAMA, when assessors had to calculate assessments by hand? If you did that, you may have something we are interested in.

Contact [Leann Ritter](#), IAAO director, strategic partnerships, to let us know what you are bringing.

# Looking for a bite to eat? Denver has the chefs

**D**enver is a metropolis of ever-evolving tastes, its forward-thinking dining landscape dotted with restaurants from chefs whose culinary magnetism and passion fulfill the city's craving for great food.

New restaurants are popping up all over the city, and every one of the restaurants below — a mix of new and tried-and-true — remind us that dining in The Mile High City has never been better.

## Hot new spots

### Alma Fonda Fina

2556 15th St.

Denver is rich with chile-drenched burritos and enchiladas, but where can you find dishes like dry salsa-topped, agave-roasted sweet potatoes or carnitas where you get the whole crispy-skinned pork shank?

Alma Fonda Fina, from chef Johnny Curiel, is a different sort of Mexican restaurant, one where you'll eat the most soulful, creative food in a terracotta-flecked environment, while sipping on an avocado margarita rimmed with house-made black Tajin.

Book a seat at the chef's counter, where you'll learn about all the ingredients and techniques going into your stunning plates.

### Koko Ni

1441 26th St.

Fusing cuisine from more than one continent is Koko Ni (meaning "here" in Japanese), which found a fitting landing spot in the eclectic River North Art District (RiNo).

You'll find produce exclusively from Colorado, a 10-course tasting menu drawing inspiration from France and Japan, seafood from around the world and pasta.

And there's some serious talent behind this joint. Chefs Paul Qui and James Gnizak teamed up to pull off some striking dishes.



Denver's beloved Casa Bonita is owned by "South Park" creators Trey Parker and Matt Stone.

Qui is a "Top Chef" champion and James Beard award winner, while Gnizak is a local hero with experience at other top Denver restaurants.

### Casa Bonita

6715 W. Colfax Ave., Lakewood

When the 50-year-old Mexican restaurant reopened in the summer of 2023 under new owners Matt Stone and Trey Parker (the creators of "South Park"), there was, to put it lightly, some hullabaloo.

Casa Bonita, in a strip mall just west of downtown, is a beloved Colorado icon, after all, a family-friendly destination for any sort of celebration that warrants gorilla-suited cliff divers and piping hot sopaipillas.

Would the guys preserve the pink palace's peculiar charm?

Would those cliff divers and the mariachi bands survive their Hollywood facelift?

And, above all, would the food be great?

The answer to all of those burning Casa Bonita questions is yes. Casa Bonita is back and better than ever, and especially the new menu under the direction of chef Dana Rodriguez, a James Beard-nominated chef.

### Hey Kiddo

4337 Tennyson St. # 300

With a name like Hey Kiddo, you can probably guess that this is a fun restaurant.

But besides all the playful touches — a shaken rice dish served in a lunch box, drinks that go beyond the colors of the rainbow — Hey Kiddo serves up serious food and drink.

From the talented team behind **The Wolf's Tailor**, **Bruto** and **Basta**, the menu is full of unexpected but carefully considered dishes, like house-made bucatini with fermented black bean sauce that packs in-your-face levels of flavor and a wagyu short rib in a sweet pear soy glaze that eats like a steak.

### Glo Noodle House

4450 W. 38th Ave. #130

It's always slurp season at this West Highland ramen parlor where besotted enthusiasts pile in for all species — including offbeat ones — of the thick Japanese noodle soup: smoky miso and bacon confit; the brain-penetrating Deathwish; lemon-glazed chicken shoyu (soy); prime rib shoyu; roasted mushroom ramen with chile jam; and kimchi Bolognese mazemen.

But while the human race could exist on ramen alone, Glo, a buzzy

space with kaleidoscopic paper lanterns, a mural of a skull spewing noodles and must-see bathrooms (truly), also offers small plates, skewers, and cocktails.

## Local favorites

### Comal

1950 35th St.

Yes, Comal Heritage Food Incubator serves wonderful huevos rancheros, chicken biryani, and Mexican Coke-braised carnitas that are reason enough to visit the breakfast and lunch spot in RiNo's ArtPark.

But there's so much more to this fast-casual joint than great food.

It's a restaurant with a mission, doubling as a social enterprise that trains immigrant women for careers in the food industry.

The earn-and-learn model means that the women get money and restaurant experience while diners get legit food from the women's home countries. A true win-win.

### The Wolf's Tailor

4058 Tejon St.

When Michelin awarded a coveted star to The Wolf's Tailor at its first Denver ceremony, diners collectively went, "Well, duh."

The restaurant has been collecting awards and fans since it opened in 2018, pushing the boundaries of even chef Kelly Whitaker's wild imagination.

Think Japanese-Italian fusion, zero-waste, entrust-tasting menus, house-milled grains and Robata grills.

There's a lot going on here, and it's all deliciously mind-bending.

### Carmine's on McGregor Square

1951 Wazee St.

Adjacent to Coors Field, this 28,000-square-foot entertainment emporium in the Ballpark neighborhood is an intersection of lofty



*A5 Steakhouse features superb steaks and first-class service.*

residences, a boutique hotel, retail shops, office space, a plaza, bars and cafes, a Colorado Rockies Hall of Fame experience, a food hall and Carmine's, a chic restaurant specializing in family-style plates of Italian-American obsessions.

Just remember: Everything here is on the big side.

### Chez Maggy

1616 Market St.

Hotshot Michelin-starred French chef Ludo Lefebvre put his pulse on Lower Downtown (LoDo) with the opening of Chez Maggy, the sophisticated and modern brasserie that's a focal point of the ritzy Thompson Denver hotel.

Flip through Lefebvre's digest of French-influenced dishes and go straight for the foie gras miso soup with fava beans, kombu, and English pea consommé.

Pine nuts and whipped goat cheese buoy the roasted black sea bass, while the mind-boggling knife-and-fork burger a la Française is topped with pickled mustard seeds, beer-braised onions, smoked mayonnaise, American cheese, and a cascade of peppered gravy.

### A5 Steakhouse

1600 15th St.

Just one in an armory of terrific restaurants umbrellaed under the Culinary Creative Group, A5 Steak-

house is restaurateur Juan Padro's LoDo-based interpretation of the all-American steakhouse.

But A5 distinguishes itself with retro-cool elements — a living fern wall behind the island-themed bar, for example, and conscious transparency via the steak segment of the menu, wherein every cut of steer includes the name of the farm or ranch whence it originated.

A poster child for a reimaged steakhouse experience, A5 is a splurgy date spot (there's a 30-ounce New York strip for \$125) with swooning ambiance, first-class service, superb steaks, and a brilliant wine and beverage list.

### Noisette

3254 Navajo St. #100

First, the obvious. Noisette is a stunningly beautiful restaurant, where brass candelabras hang from a circled ceiling, and crushed velvet chairs pop against white walls.

It's a place where your foie gras and Dover sole arrive on antique floral plates, and your sauvignon blanc is served in cut glassware.

What may not be as obvious — at least until you take your first bite — is the insane level of skill in the kitchen.

Husband-and-wife team Tim and Lillian Lu are creating nuanced, delicious French food, evident in both the fancier dining room and in the attached bakery.



Red Rocks Amphitheatre is about a 30-minute drive west of Denver.

## Exploring Denver's culture and beauty

**D**enver, Colorado's vibrant capital, offers a blend of urban excitement and outdoor adventures.

Called the Mile High City because its elevation is exactly one mile above sea level, Denver boasts stunning mountain views, a huge craft brewery scene, and a rich cultural history.

Whether you're seeking art, history, or a memory-making hike, Denver has something for you.

### Nature

**Red Rocks Park and Amphitheatre:** This iconic open-air venue, carved into the red sandstone cliffs, offers spectacular scenery and a legendary music experience. Hike the trails, take in a concert, or marvel at the geological formations. Shows scheduled during the conference: Parker McCollum on Sunday, Aug. 25; John Fogerty on Aug. 26; and Khruangbin on Aug. 27.

**Rocky Mountain National Park:** A short day trip away, the park beckons with snow-capped peaks, clear lakes, and wildlife.

Hike through alpine meadows, spot elk and bighorn sheep, or take a drive for breathtaking panoramas.

### Culture

**Denver Art Museum:** Explore a vast collection of Indigenous, American, and European art spanning centuries, and the reopened Martin Building offers a stunning architectural backdrop.

**Meow Wolf Denver:** Immerse yourself in the mind-bending, interactive art experience at Convergence Station. Navigate through exhibits that blur the lines between reality and imagination.

**Larimer Square:** At the historic heart of the city, Larimer Square is a treasure trove of Victorian-era buildings housing art galleries, trendy boutiques, and acclaimed restaurants.

### History

**Colorado State Capitol:** Ascend the west steps of the Capitol building to stand exactly a mile high and

witness panoramic cityscapes. Take a guided tour to learn about Colorado's rich history and architecture.

**Molly Brown House Museum:** Step back in time and explore the life of Margaret "Molly" Brown, a Denver socialite and an unsinkable survivor of the Titanic disaster.

**Denver Mint:** Take a free tour of the Denver Mint, a historic landmark responsible for producing a significant portion of the U.S. coin supply.

### Beyond the must-sees

Denver offers an abundance of options, from watching a Rockies baseball game at Coors Field to Denver's famous craft beer scene, where you can take a brewery tour or visit one of the multitudes of pubs and breweries.

History buffs can delve in deeper at the **History Colorado Center**, while families will enjoy the **Denver Zoo**, the **Children's Museum of Denver**, or the **Downtown Aquarium**.

# IAAO library seeks historical material

BY ELIZABETH FERGUSON, PH.D.

► Related article, page 7

There are few things closer to a librarian's heart than the sound of turning pages and the inimitable smell of old paper.

This year is the Paul V. Corusy Memorial Library's 40th birthday, and we received the perfect gift: a donation of documents from the 1930s. IAAO staff, particularly those associated with the library and history task force, were delighted.



Louis C. Johannsen was an assessor from Staten Island, New York, who joined the National Association of Assessing Officers in 1937.

Part of his estate was donated to the Tottenville Historical Society, who were kind enough to find out the NAAO is now IAAO. Johannsen's estate included letters, meeting minutes, and pamphlets from those early years.

When asked if the IAAO was interested in acquiring these materials, the answer was a big yes.

It is important for organizations to look both forward and backward, particularly when reaching an important milestone or anniversary.

This year marks 90 years of IAAO and 40 years for the Corusy Library.

These celebrations provide an opportunity not only to imagine what the next 90 years may bring, but also to reflect on how far we, and the world, have come.

The Corusy Library's archive is an invaluable tool for this reflection. Donations like Johannsen's enrich our archive and bring it to life.

The bulk of the archive is housed in the Corusy Library at IAAO headquarters in Kansas City, Missouri.

With proceedings from our earliest annual conferences, photographs, and videos documenting the work of our members, and newsletters and guidance reporting what's what and who's who in the world of assessment, the archive showcases just how far we have come over the past century.

The donation from Johannsen's estate is exciting, but it's just one tile in our mosaic. The archive is best when it shows a comprehensive view of IAAO — and for that, we need your help.

Spring cleaning time is upon us, and when combined with our big anniversaries, it's the perfect opportunity to re-home any interesting materials you just don't know what to do with.

From the serious (Johannsen's copy of the 1935 NAAO Constitution) to the curious (a newsletter describing a new staff member as "single, pleasant, and attractive"), there is room in the archive for all manner of items documenting our history.

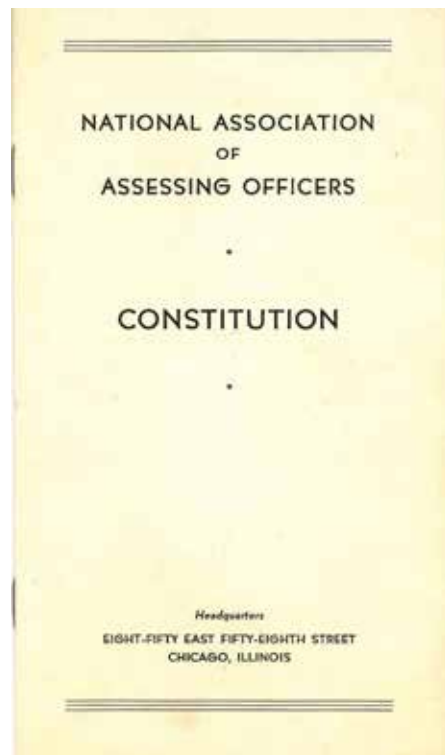
The Corusy Library is excited to support the IAAO History Task Force as it curates a "museum" for this year's annual conference.

Items from our past, including Johannsen's contributions, will be on display for members to view.

If you have interesting material to share, we hope you will consider offering to display it at the conference in Denver, and we hope you consider donating these items to the archive when you become tired of keeping them around.

For more information about the library and the IAAO archive, contact us at [library@iaao.org](mailto:library@iaao.org).

For more information about the conference history display, contact [ritter@iaao.org](mailto:ritter@iaao.org).



# A Q&A with new Executive Director Amy Rasmussen

**A**fter a nationwide search by the Executive Director Search Task Force, the IAAO Board of Directors found a familiar face to lead the organization.

Former IAAO President Amy Rasmussen, RES, AAS, FIAAO, will serve as the new executive director.



Rasmussen served on the IAAO Board as a director and on the Executive Committee as immediate past president, president, president-elect, and vice president.

She led IAAO through the pandemic as president in 2020.

She has also served IAAO as chair of the Mentorship Task Force and Professional Development Committee; as a member of the Finance and Vision 20/20 committees; and as a representative to the Association of Appraiser Regulatory Officials.

She was chief deputy assessor for the Riverside County (California) Assessor-County Clerk-Recorder's Office, and joined IAAO April 1.

Before her job in Riverside County, she was chief deputy assessor for the Polk County (Iowa) Assessor's Office. She took time recently to answer a few questions for *Fair+Equitable*.

**Question: How did you get into the profession?**

**Answer:** It was a family affair! Two of my older brothers worked in the assessor's office before me.



*IAAO Executive Director Amy Rasmussen, RES, AAS, FIAAO*

When I started, there was a Des Moines City Assessor's Office and a Polk County Assessor's Office, and one brother worked in each.

I was lucky enough to be hired as a part-time public service clerk in the Polk County office while I was in college, working during the summer and over holidays/breaks.

It was only because my brothers took other jobs that I was able to be hired full time.

And as they say, the rest is history! I found a career that I loved and an organization that I am passionate about, and both have been very good to me.

**What's your education/professional background?**

I earned my bachelor's degree from Iowa State University and my

master of public administration degree from Drake University.

I am a state Certified Real Property Appraiser in Iowa. I received both an Iowa Certified Assessor and California Certified Property Tax Appraiser credential as well as the Residential Evaluation Specialist (RES) and Assessment Administration Specialist (AAS) designations from the IAAO.

**Who are your role models?**

I am blessed that my 87-year-old mother and my 89-year-old father are still my role models.

My father spent most of his career in public service, and it was his work ethic and gift of gab that influenced me to serve, from property owners in the assessor's office to the members of IAAO.

My mother is the kindest and most fun-loving person I have ever known. She taught me to love and accept people for who they are, to always do the right thing even when it is hard, and never miss an opportunity to laugh and have fun with those you love.

**What's your management style/philosophy?**

I am a combination of a democratic and servant leader, with a splash of transformational thrown in.

I like to solicit input and feedback from my team members before making decisions and enjoy being a part of helping people grow and develop.

We must foster a culture of empathy, collaboration, and trust and encourage innovation, creativity, and a sense of ownership among

team members.

I want the team to be empowered, motivated, and engaged, which will lead to high levels of productivity, creativity, and job satisfaction.

### What are your priorities as IAAO executive director?

IAAO is lucky to have a dedicated and gifted team in Kansas City, and it is important to make sure we build on that strong foundation. We are going to focus on the visionary goals and initiatives the board has created.

We will carry them out with a fully committed workforce and appropriate resources.

The best way to grow our membership is through relationships and sharing the good work of IAAO.

But what that looks like to one member isn't the same as another, so we need to ensure that we are providing ways for people to connect.

I look forward to working with the board and the team on the newly approved affinity groups to enhance the membership experience.

### What are the challenges the association faces?

Nonprofit associations like IAAO face the challenge of retaining and attracting new members in an increasingly changing environment.

Ensuring that we are providing services that add value to our members and providing relevant programming and meaningful networking opportunities will be critical to this effort.

Our members continue to balance limited resources with increasing demands and expectations. Artificial intelligence has been on IAAO's radar for several years, but with the rise in the last two years, it will be incumbent on IAAO to assist our members as they navigate this new era.

### Where do you see IAAO in 10 years? In 40?

Isn't that the million-dollar question?

I wish we had a crystal ball and could predict where we would be. I believe the key is to position IAAO to be agile and resilient, so we can manage no matter where we are in 10 years or 40 years.

I hope to be able to say that we have grown our membership because we are an association that provides value to our members around the globe.

By embracing innovation, collaboration, and belonging, the IAAO can position itself for continued relevance in a changing world and be impactful in the years to come.

### Who is your NFL team?

Growing up in Iowa, you get a little bit of everything! There are Bears fans, Vikings fans, Packers fans, and of course Chiefs fans — but I always try to be a little different.

I was a Cowboys fan because I got to meet Troy Aikman on a spring break trip! Once I got over my crush and finally threw away the napkin that he signed for me, I will admit that I became a Chiefs fan.

However, I wanted to wear a split jersey this year, like Momma Kelce did last year, so I could cheer for the Chiefs and the 49ers. I had to cheer for my fellow Iowa Stater, 49ers quarterback Brock Purdy. I am still glad the Chiefs won, but I was secretly cheering for Brock too!



The graphic features a blue background with a wireframe trophy on the left. The IAAO logo, consisting of a globe icon and the text 'IAAO INTERNATIONAL ASSOCIATION of ASSESSING OFFICERS', is positioned below the trophy. The main text 'IAAO AWARDS PROGRAM' is displayed in large, white, bold letters with a yellow shadow effect. To the right, the text 'NOMINATIONS AND SUBMISSIONS ARE OPEN' is written in white, with the website 'iaao.org/awards' in yellow below it. At the bottom, two sections provide details: 'The IAAO Awards Program celebrates achievements by individuals and organizations in the valuation profession.' followed by 'WHO' and 'WHEN' sections.

**IAAO AWARDS PROGRAM**

**NOMINATIONS AND SUBMISSIONS ARE OPEN**

[iaao.org/awards](http://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 Denver.

# Catching up with VP Bill Healey

‘Who was that guy and why are you here?’

BY JOSEPH ST. PETER

**O**n Feb. 1, Maine Association of Assessing Officers and the Maine Chapter of IAAO co-sponsored a reception to honor Bill Healey, RES, for his successful campaign to become the next vice president of the International Association of Assessing Officers.

The reception was at the Green Ladle in Lewiston, Maine, the culinary arts program at the Lewiston Regional Technical Center.

It was a fun, well-attended evening. We toasted, praised, and razzed Bill all night long.

At the conclusion, I spoke to one of the host students and thanked him for the excellent service and food.

Apparently impressed by the event he asked me, “Who is that guy and why are you here?”

Two simple questions, but for a moment I struggled.

We assessors are accustomed to explaining the deep mysteries of valuation to taxpayers, managers, boards of review, and so forth. But who is Bill Healey?

That was the easy question. Maine is a large but sparsely populated state. Bill has been a leader in our tight-knit community of assessors for a long time.

We all know Bill, but did we know what made Bill *Bill*?



*IAAO Vice President Bill Healey, RES*

I had recently peppered him with those questions for an article I was writing for the Maine chapter newsletter.

The “why we were there” was a little more difficult. Ostensibly, we were there to celebrate. But why does Bill’s achievement even matter?

A sports metaphor might help to clarify it for the uninitiated. Bill just won the Super Bowl. And we are not simply Bill’s triumphant fans; we are his constituents who finally feel represented on an international stage: at the mother ship, as we fondly call IAAO HQ. That is why we were there.

The celebration may have just ended as I was speaking with the young culinary arts student, but Bill’s tenure was just beginning, and we are all rooting for him.

So *Who is Bill Healey?* I sat down with Bill to ask.

## Who is Bill Healey?

William “Bill” Healey Jr. was born and reared in Lewiston, Maine, where he has lived his entire life.

Bill grew up with three sisters. His mother and two of his sisters live in Maine. His father and other sister live in Florida.

Bill also has relatives in the Cleveland area and Minnesota.

Bill played hockey in high school in Lewiston, winning a state championship with his team. He went to Central Maine Community College in Auburn, Maine, where he took a variety of courses, including a few in appraisal and business.

Bill had no interest in assessing until his real estate appraiser mother, Janice, enrolled all four Healey kids in an appraisal class.

Janice Healey challenged her children to “just see” if they liked it. Fortunately for the assessing community, Bill did.

He worked as a fee appraiser for six years, until the savings and loan crisis made appraisal work scarce and got his first taste of assessing when he and his partner were hired to list properties on a revaluation project for the town of Windham.

Oh, and by the way, Windham’s deputy assessor at the time was Bill’s mom, Janice Healey.

The financial crisis was a tumultuous time.

With a young family to support, Bill took a chance on an appraiser position with the town of Old Orchard Beach in 1997.

After three years there, he was



hired as assessor for the town of Cumberland. He stayed in Cumberland from 2000 to 2013. Bill's next stop was the town of Scarborough, a suburb of Portland, Maine's largest city.

In 2015, Bill moved on again, this time to Maine's second largest city, his hometown of Lewiston.

For Bill it was a joyous sort-of homecoming; "sort-of" because he never truly left.

Bill has lived in the same home in Lewiston for 35 years, all the while commuting to his other jobs.

All told, Bill has 27 years of assessing experience beginning in Old Orchard Beach in 1997. Add in his six years of fee appraising, and he's been valuing property for 33 years. Along the way, he collected some impressive mentors.

When I asked him who his role models were, of course his mother ranked among the top.

Janice Healey launched Bill into the world in more ways than one. In addition to the most important title of mother, she was deputy assessor in Windham and assessor for the town of Winthrop.

Another formative presence in Bill's career was Mike Austin.

Bill recalls that in the early days of his career, he "didn't know anybody."

That changed the day he walked into a meeting of assessors at Martindale Country Club in Auburn.

That's where he met Mike Austin, who made him "feel like I was just part of the group."

Mike's inclusiveness stuck with him, and he adopted the mantra, "I want to be like Mike."

As it turns out, Bill is much like Mike. Twenty-five years after being convinced to sign up for the IAAO, Bill Healey is its new vice



Former IAAO President Mike Austin

president on track to be the president.

The only other IAAO president from Maine has been Mike Austin, in 1987.

The road between Mike and Bill Healey's election to IAAO VP was not a lonely one. A career that began in semi-isolation quickly evolved to one of meaningful connections as Bill's professional circle continued to expand.

He was encouraged by Bill Shane, the town manager in Cumberland, to "get involved." Shane championed the benefits of belonging to a professional organization, warning that disconnection could lead to stagnation.

With this encouragement, Bill began reaching out further, attending more conferences and meeting more people. Bill met George Donatello, a past president of IAAO, who encouraged him to reach ever higher.

George connected Bill Healey to Bill Carroll, then IAAO president. Bill accepted committee assignments from President Carroll and continued to be involved when he ran successfully for the IAAO Board of Directors in 2019. He served from 2020 to 2022.

Past President Carroll passed away this year on Jan. 7. His legacy of service left an indelible mark on Bill Healey and the IAAO as a whole.

Many an assessor has benefited from Bill's leadership, and now many more will.

## The future of IAAO

As vice president and heir apparent to IAAO's presidency, Bill will have considerable influence in the next three years.

One trend Bill sees clearly is international growth.



Former IAAO President Bill Carroll

Bill said, "There's a lot of growing internationally because we are an international association. There's a lot of interest in Europe right now."

While Bill is all for expanding the membership abroad, he also wants to look out for the smaller jurisdictions, like the one he hails from. B

Bill said, "Maine is unique. The Northeast is unique. We don't have 500 people working in our (assessing) offices."

What does he see as important to the smaller jurisdictions? The availability and affordability of education.

"I want to continue to be able to find ways to make education more affordable," he said. "You know, for people that don't have a couple-of-million-dollar budgets.

"We don't have that ... so when we take a \$600 or \$700 course, that's expensive and that hurts.

"And also throw on top of that your travel, lodging, if you have to. Now you're talking a couple of grand. I want to try to continue to find ways to make (education) more affordable."

Another priority of IAAO is expanding membership.

Bill said, "I also want to try to increase numbers in the U.S. There are some 80,000 assessors in the United States.

"And we have about 7,500 members. So there's a huge amount of people that I would like to tap to get to join. What I'd like to find out is why don't (they) join?"

Bill believes that membership in IAAO can offer more.

One example is the [IAAO Connect](#) message board. Other useful IAAO resources include the extensive [research library](#) and all the publications IAAO has to offer.

From Bill's perspective, if IAAO can help get one question answered, is it not worth \$240 (for membership)?"

In truth, membership offers a

great deal more.

“You can get the white papers,” he said. “You can go on IAAO Connect and type, *what are you getting for heat pumps? Are you assessing solar?*”

“And you’re likely going to get a response and it’ll be fairly quick.

“So, to me, if you wanted to hire a consultant to get that information, how much is that going to cost? So that’s a point I want to drive home.”

## Other assessing challenges

When I asked Bill what he saw as the biggest challenge to the profession right now, he said, “It’s clearly people leaving and not enough coming in. I think that’s going to

be a problem everywhere.”

It’s certainly a problem in Maine. We talked about the general state of the profession, the abundance of graying assessors, and the lack of new people entering the field.

## Get involved

Bill’s advice to new and up-and-coming assessors: “Don’t be afraid to get involved.”

Bill’s trajectory followed a familiar pattern. It takes a first step, a risk that is made easier because of the encouragement from others. It’s a testament to the value of nurturing relationships.

By the time he attended an IAAO conference in Reno, Nevada, involvement was Bill’s second nature.

He was noticed by then-IAAO President Wayne Trout for his

participation in a session. In other words, Bill was noticed for being himself.

And the experience in Reno resonated with Bill, bringing him full circle to Bill Shane’s original encouragement.

Bill Shane told him that involvement was going to help his career and that he was going to enjoy it.

“And it did. And he was right.”

Bill Healey has demonstrated that belonging is the right first move. His next lesson is “be involved.” Bill’s example provides a master-class in that.

Years ago, Bill wanted to “be like Mike” Austin.

It’s time for others to be like Bill.

**JOSEPH ST. PETER** is deputy assessor in Auburn, Maine.

# Attention, IAAO instructors

BY KRISTIN TAYLOR

**T**he time for IAAO Certified Instructor Recertification is almost here.

The 2024-2026 recertification cycle will be open June 15 through Sept. 15, 2024.

Stay tuned for a personal email with more information regarding your instructor recertification.

## In Denver

Also, IAAO will offer a walk-through of the newly rewritten Course 101 before the conference begins, and all instructors who teach 101 are welcome.

The event will be from 1-4:30 p.m. Saturday, Aug. 24.

The new 101 exam will be open immediately following the walk-through and may be completed through the virtual proctoring service.

## For aspiring instructors

IAAO is offering the Instructor Evaluation Workshop in August at the IAAO Annual Conference in Denver.

Apply for the August IEW [here](#).

The three-day event will be offered before the conference at the Grand Hyatt Denver hotel and is open to qualifying IAAO members.

### During the IEW, you will:

- Present a total of four 5-minute presentations on days one and two.
- Receive coaching and feedback from an instructor panel on days one and two.
- Present a final 10-minute presentation on day three that will determine whether you pass the IEW and become an IAAO junior instructor.

### Consider attending if you:

- Have a passion for teaching and sharing your experiences so that you can help develop others in the assessing profession.
- Have completed the course you will be presenting at the IEW no sooner than six months before applying for the IEW and earned a score of 85% or higher.
- Are an IAAO member in good standing for at least one year.
- Meet the requirements for prospective instructors as outlined in the IAAO Education Manual.

Those who pass the IEW audition will be considered a junior IAAO instructor and will be able to teach in the live classroom.

Anyone who speaks a second language fluently or with a high degree of proficiency is encouraged to apply.

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



# Former NFL star to speak at conference

NFL Hall of Famer and former Denver Broncos running back Terrell Davis will be the keynote speaker at the IAAO Annual Conference in Denver.

Davis was inducted into the Broncos Ring of Fame in 2007 and into the NFL Hall of Fame in 2017.

He's now a partner in Alpha 1 Tax & Wealth in Denver and his philanthropic work is focused on the Boys & Girls Club of America.

More details on the conference schedule and speakers will be in the June issue of *Fair+Equitable* magazine.

**The IAAO-U FAST TRACK PROGRAM makes earning the CAE designation easier than ever before!**



Between live online classes and self-study options, students have multiple opportunities to take all classes required to earn the IAAO Certified Assessment Evaluator (CAE) designation by the end of 2024.

### 2024 Courses

<b>JUNE</b>	102: Income Approach to Valuation	\$509 members, \$735 non-members
<b>SEPTEMBER</b>	112: Income Approach to Valuation II	\$509 members, \$735 non-members
<b>OCTOBER</b>	400: Assessment Administration	\$509 members, \$735 non-members
	850: CAE Case Study Workshop	\$349 members, \$499 non-members
<b>NOVEMBER</b>	151: Uniform Standards of Professional Appraisal Practice (National)	\$349 members, \$499 non-members

### 2024 Self-Study Courses

101: Fundamentals of Real Property Appraisal	\$409 members, \$635 non-members
102: Income Approach to Valuation	\$409 members, \$635 non-members
Workshop 171: IAAO Standards of Professional Practice and Ethics	Free for members, \$89 non-members

**Get started at [www.iaao.org/fasttrack](http://www.iaao.org/fasttrack)**

**Get on the FAST TRACK to your next IAAO designation!**



# SCORE A FREE T-SHIRT

Be one of the first 90 people to register for the 90th Annual IAAO Annual Conference and you'll get a free commemorative T-shirt.

But don't worry. If you miss out on one of the first 90 slots, you can still take one home for just \$20.

They'll be available to order during conference registration. The sizing is unisex, and you can pick up your shirt in Denver at the Annual Conference.



Finished Measurements	S	M	L	XL	2XL	3XL	4XL
Body Length	28	29	30	31	32	33	
Chest Width (Laid Flat)	18	20	22	24	26	28	
Sleeve Length (From Center Back)	10 1/2	17 1/2	18 1/2	19 1/2	20 1/2	21 1/2	

This product meets the following Sustainable Style subcategories:  
Sustainable Manufacturing  
Socially Conscious Manufacturing  
Responsible Mindset



## Friends of the PAUL V. CORUSY MEMORIAL LIBRARY



**THE FRIENDS OF THE PAUL V. CORUSY MEMORIAL LIBRARY HAS SET A FUND-RAISING GOAL OF \$12,000 FOR 2024.**

**GOAL  
\$12,000**

“The IAAO Library is a vital resource. Whether looking for material on a specific topic or keeping up with the latest research, the IAAO Library not only has such information available, but they are great at providing requested documents and research promptly.” —Ryan D. Ranker, Assessment Appeals Director, City of Milwaukee Assessor's Office

**FRIENDS OF THE PAUL V. CORUSY  
MEMORIAL LIBRARY MATCHING  
CAMPAIGN BENEFACTOR:**

**PETER KORPACZ,**  
Korpacz Realty Advisors  
**\$5,000**



Make your 2024 library donation today or plan to donate at the 2024 Annual Conference in Denver.  
[www.iaao.org/donate](http://www.iaao.org/donate)





ASSESSORS' CENTER OF EXCELLENCE

# 2024 WEBINARS

## DON'T MISS THESE UPCOMING WEBINARS FROM IAAO-U!

### **Multifamily Repurposing: Trend or Craze & How It Makes Sense**

Presented by: Kelby Collier, AAS  
May 1, 2024 • Noon - 1:30 pm CDT

### **Mastering Time Management with Launch Pad (FREE)**

Presented by: Chandra Reilly  
May 16, 2024 • 10:00 - 11:00 am CDT

### **Mass Appraisal is a Team Sport**

Presented by: Derrick Niederklein, AAS  
June 5, 2024 • Noon - 1:30 pm CDT

### **Everything You Need to Know About the 2024 Annual Conference (FREE)**

Presented by: IAAO President  
Rebecca Malmquist, CAE  
August 1, 2024 • Noon - 1:30 pm CST

### **The IAAO Library and You (FREE)**

Presented by: Dr. Elizabeth Ferguson  
August 7, 2024 • Noon - 1:30 pm CST

### **Small Jurisdictions' Answer to Ratio Studies**

Presented by: Alan Dornfest, AAS, FIAAO  
September 4, 2024 • Noon - 1:30 pm CST

### **Racial and Social Equity in Assessments**

Presented by: Kevin Keene  
October 2, 2024 • Noon - 1:30 pm CDT

### **Comparing Sold and Unsold Properties: The Ultimate Test for Assessed Values**

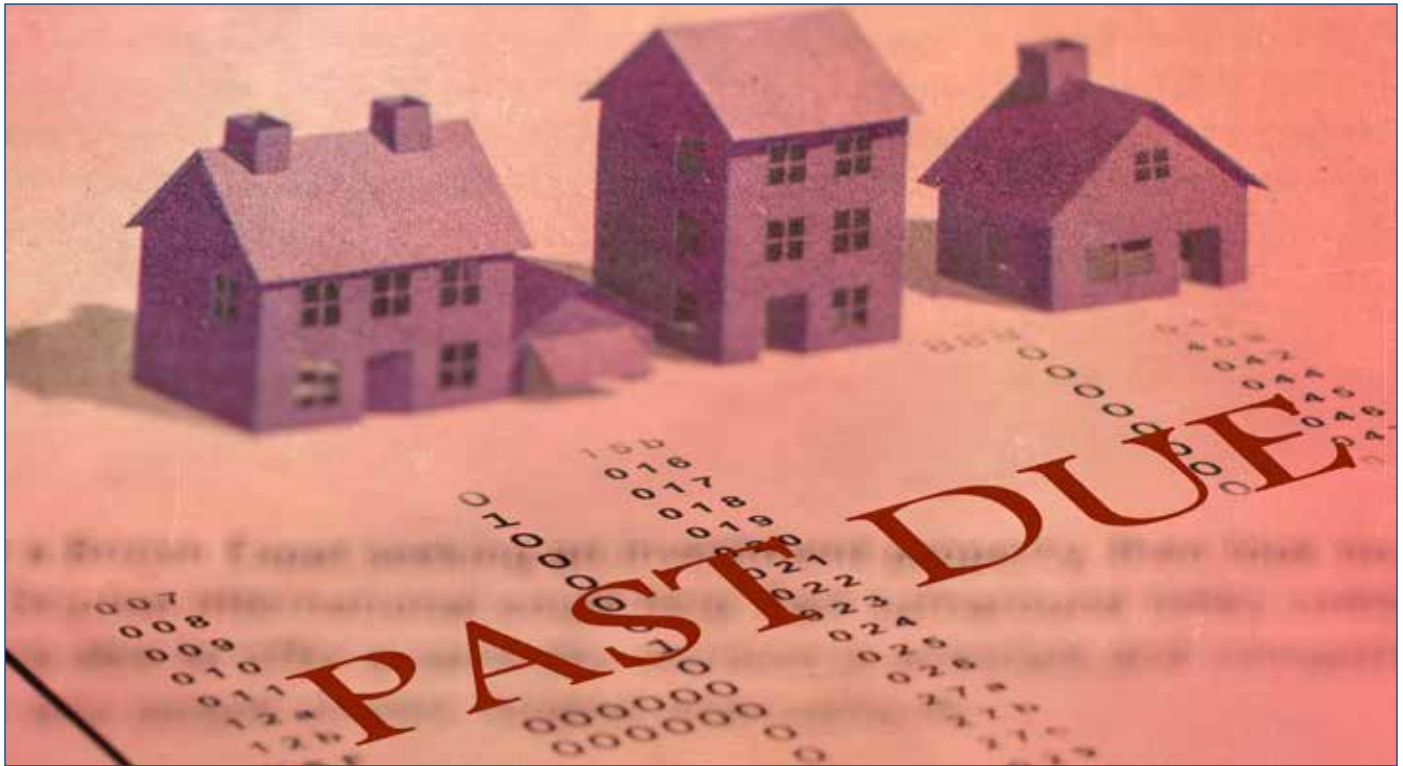
Presented by: Luc Hermans and  
Marco Kuijper (Netherlands Council  
for Real Estate Assessment)  
November 6, 2024 • Noon - 1:30 pm CDT

## **REGISTRATION FEE:**

**\$55 for IAAO members / \$77 for nonmembers.**

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

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



# Some U.S. states are looking to abolish property taxes

As house values surge and tax bills go up, some lawmakers look to provide relief for homeowners. But doing so would not be cheap or easy.

BY ZINA HUTTON

**N**o one likes paying taxes and property taxes are always the least popular. Some lawmakers are now looking to eliminate them entirely, and anti-tax initiatives are being proposed for this year's ballots.

House prices have skyrocketed over the past few years, with prices in places like Idaho rising upward of 50%.

In Idaho, that may largely be a result of remote work bringing more coastal transplants. But prices have risen everywhere, which has led to increased property taxes.

Many of those who are struggling to deal with higher property

## In brief

- In response to skyrocketing property values, several states have proposed legislation to get rid of property taxes.
- To keep their funding levels stable, states are considering replacing property taxes with consumption taxes.
- Rather than complete elimination, analysts urge limits and caps as more viable relief.

tax bills are elderly and living on fixed incomes. Others are low- and middle-income earners.

The impact on homeowners has inspired grassroots efforts such as

a proposed Michigan ballot initiative that would not only abolish state and local property taxes, but also require super-majority votes in the Legislature to raise other taxes.

In Michigan, businesses are hurting, and some people are selling their houses because they can't afford to pay increased property taxes, says Karla Wagner, a real estate agent who is spearheading the initiative.

"Think about elderly people who bought their homes 40 to 50 years ago," Wagner says. "But now, because they're no longer earning income, they're forced to sell that house because property taxes have become unaffordable."

Property taxes are a major source

of revenue for states and localities and also tend to be the most reliable source, fluctuating less than sales and income taxes with changes in economic conditions.

North Dakota Lt. Gov. Tammy Miller, who is running for governor, has come out against a property tax elimination measure in that state, saying it “would cause more problems than it would solve.”

## Expensive to replace

Figuring out how to replace property taxes is a major reason abolition measures generally stall out.

In Wyoming this year, a bill failed that would have eliminated property taxes for most residents and replaced it with a 2% sales tax increase.

Nebraska Gov. Jim Pillen wants to reduce property taxes by 40% this year.

He looks to offset reduced revenues by raising the sales tax

and expanding it to include large advertisers, legal fees for businesses, and services such as veterinary care.

Some lawmakers prefer a bill that would eliminate not just property but income and inheritance taxes as well, putting the tax burden solely on consumption.

Relying strictly on sales taxes would shift costs onto the backs of lower-income workers, who devote higher shares of their incomes to purchases than the wealthy, says Richard Auxier, a senior policy associate at the **Urban-Brookings Tax Policy Center**, a project of the centrist think tanks.

“One of the reasons we have income taxes is because it’s a way to collect more revenue from those with more means to pay for it,” Auxier says.

“You can get rid of those taxes, but it’s going to take a bigger bite of lower-income people’s paychecks.”

Short of abolishing property

taxes, it’s possible to provide relief, for instance by setting limits on assessments or rate increases.

“The real issue with property taxes is making sure that people can stay in the homes that they own,” says Manish Bhatt, a senior policy adviser with the Center for State Tax Policy at the nonpartisan **Tax Foundation**.

“Levy limits are a sound way of doing that without creating market distortions that we see with some other methods of relief.”

But critics of property taxes are determined to keep trying to get rid of them.

Florida state Rep. Ryan Chamberlin introduced a bill that calls for a study of eliminating property taxes, which he describes as just a first step in a long journey.

“It may take a few years,” he says. “We’re going to come back and put some serious meat on it in its next phase.”

This article was originally published by [governing.com](https://www.governing.com)



# 2024 Instructor Evaluation Workshop

## The 2024 IAAO in-person IEW will take place August 22-24, in Denver, Colorado

The three-day event will be offered prior to the **IAAO ANNUAL CONFERENCE** at the Grand Hyatt Hotel and is open to qualifying IAAO members. Those who pass the IEW audition will be considered a junior IAAO instructor and will be able to teach in the live classroom. Anyone who speaks a second language fluently or with a high degree of proficiency is encouraged to apply.

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



# REGISTRATION NOW OPEN



James Elementary School in Kansas City, Missouri

# Students lose out as cities and states give billions in property tax breaks to businesses

School budgets get drained, hurting the poorest the hardest.

## THE CONVERSATION

**B**uilt in 1910, James Elementary is a three-story brick school in Kansas City, Missouri's historic Northeast neighborhood, with a bright blue front door framed by a sand-colored stone arch adorned with a gargoyle.

As bustling students and teachers negotiate a maze of gray stairs with

worn wooden handrails, Marjorie Mayes, the school's principal, escorts a visitor across uneven blue tile floors on the ground floor to a classroom with exposed brick walls and pipes.

Bubbling paint mars some walls, evidence of the water leaks spreading inside the aging building.

"It's living history," Mayes said during a tour of the building. "Not the kind of living history we want."

The district would like to tackle the \$400 million in deferred maintenance needed to create a 21st century learning environment at its 35 schools — including James Elementary — but it can't.

It doesn't have the money.

## Property tax redirect

The lack of funds is a direct result of the property tax breaks that Kansas City lavishes on companies



and developers that do business there.

The program is supposed to bring in new jobs and business but instead has ended up draining civic coffers and starving schools.

Between 2017 and 2023, the Kansas City school district lost \$237.3 million through tax abatements.

Kansas City is hardly an anomaly. An estimated 95% of U.S. cities provide economic development tax incentives to woo corporate investors.

The upshot is that billions have been diverted from large urban school districts and from a growing number of small suburban and rural districts.

The impact is seen in districts as diverse as Chicago and Cleveland, Hillsboro, Oregon, and Storey County, Nevada.

The result?

A **2021 review** of 2,498 financial statements from school districts across 27 states revealed that, in 2019 alone, at least \$2.4 billion was diverted to fund tax incentives.

Yet that substantial figure still downplays the magnitude of the problem, because three-quarters of the 10,370 districts analyzed did not provide any information on tax abatement agreements.

Tax abatement programs have long been controversial, pitting states and communities against one another in beggar-thy-neighbor contests.

Their economic value is also, at best, unclear: Studies show most companies would have made the same location decision without taxpayer subsidies.

Meanwhile, schools make up the largest cost item in these communities, meaning they suffer most when companies are granted

breaks in property taxes.

An investigation by The Conversation and three scholars with expertise in economic development, tax law, and education policy shows that the cash drain from these programs is not equally shared by schools in the same communities.

At the local level, tax abatements and exemptions often come at the cost of critical funding for school districts that disproportionately serve students from low-income households and who are racial minorities.

In Missouri, for example, in 2022 nearly \$1,700 per student was redirected from Kansas City public and charter schools, while between \$500 and \$900 was redirected from wealthier, whiter schools on the north side of the river in Kansas City and in the suburbs beyond.

Other studies have found simi-

# IMPRESSIONS MATTER in person and online!



**Do you need a professional headshot for your website, social media, or speaking engagement?**

At the 2024 Annual Conference you'll have the opportunity to swap out that dated photo for a professional headshot in exchange for a donation of \$20 to any of the IAAO Scholarship Funds.

**AUGUST 26 - 27, 2024 in the Exhibit Hall**

\* Digital payment or checks accepted. Cash not accepted. All photos are digital and will be delivered via email.



lar demographic trends elsewhere, including New York state, South Carolina and Columbus, Ohio.

The funding gaps produced by abated money often force schools to delay needed maintenance, increase class sizes, lay off teachers and support staff, and even close outright.

Schools also struggle to update or replace outdated technology, books and other educational resources.

And, amid a nationwide teacher shortage, schools under financial pressure sometimes turn to inexperienced teachers who are not fully certified or rely too heavily on recruits from overseas who have been given special visa status.

Lost funding also prevents teachers and staff, who often feed, clothe, and otherwise go above and beyond to help students in need, from earning a living wage.

All told, tax abatements can end up harming a community's value, with constant funding shortfalls creating a cycle of decline.

## Incentives, payoffs, and guarantees

Perversely, some of the largest beneficiaries of tax abatements are the politicians who publicly boast of handing out the breaks despite the harm to poorer communities.

Incumbent governors have used the incentives as a means of taking credit for job creation, even when the jobs were coming anyway.

"We know that subsidies don't work," said Elizabeth Marcello, a doctoral lecturer at Hunter College who studies governmental planning and policy and the interactions between state and local governments.

"But they are good political stories, and I think that's why politicians love them so much."

Academic research shows that economic development incentives are ineffective most of the time — and harm school systems.



Google Maps

AMC Theatres headquarters in Leawood, Kansas

While some voters may celebrate abatements, parents can recognize the disparities between school districts that are created by the tax breaks. Fairleigh Jackson pointed out that her daughter's third grade class in East Baton Rouge, Louisiana, lacks access to playground equipment.

The class is attending school in a temporary building while its elementary school undergoes a two-year renovation.

The temporary site has some grass and a cement slab where kids can play, but no playground equipment, Jackson said.

And parents needed to set up an Amazon wish list to buy basic equipment such as balls, jump ropes, and chalk for students to use.

The district told parents there would be no playground equipment because of to a lack of funds, then promised to install equipment, Jackson said. But months later, there is none.

Jackson said it's hard to complain when other schools in the district don't even have needed security measures in place.

"When I think about playground equipment, I think that's a neces-

sary piece of child development," Jackson said. "Do we even advocate for something that should be a daily part of our kids' experience when kids' safety isn't being funded?"

Meanwhile, the challenges facing administrators 500-odd miles away at Atlanta Public Schools are nothing if not formidable: The district is dealing with chronic absenteeism among half of its Black students, many students are experiencing homelessness, and it's facing a teacher shortage.

At the same time, Atlanta is showering corporations with tax breaks.

The city has two bodies that dole them out: the Development Authority of Fulton County, or DAFC, and Invest Atlanta, the city's economic development agency.

The deals handed out by the two agencies have drained \$103.8 million from schools from fiscal 2017 to 2022, according to Atlanta school system financial statements.

What exactly Atlanta and other cities and states are accomplishing with tax abatement programs is hard to discern.

Fewer than a quarter of companies getting breaks in the U.S.

needed an incentive to invest, according to a 2018 study by the Upjohn Institute for Employment Research, a nonprofit research organization.

This means that at least 75% of companies received tax abatements when they're not needed — with communities paying a heavy price for economic development that sometimes provides little benefit.

In Kansas City, for example, there's no guarantee that the businesses that do set up shop after receiving a tax abatement will remain there long term.

That's significant considering the historic border war between the Missouri and Kansas sides of Kansas City — a competition to be the most generous to the businesses, said Jason Roberts, president of the Kansas City Federation of Teachers and School-Related Personnel.

Kansas City, Missouri, has a 1% income tax on people who work in the city, so it competes for as many workers as possible to secure that earnings tax, Roberts said.

Under city and state tax abatement programs, companies that used to be in Kansas City have since relocated.

The AMC Theatres headquarters, for example, moved from the city's downtown to Leawood, Kansas, about a decade ago, garnering some \$40 million in Promoting Employment Across Kansas tax incentives.

Roberts said that when one side's financial largesse runs out, companies often move across the state line until both states decided in 2019 that enough was enough and declared a cease-fire.

But tax breaks for other businesses continue.

"Our mission is to grow the economy of Kansas City, and

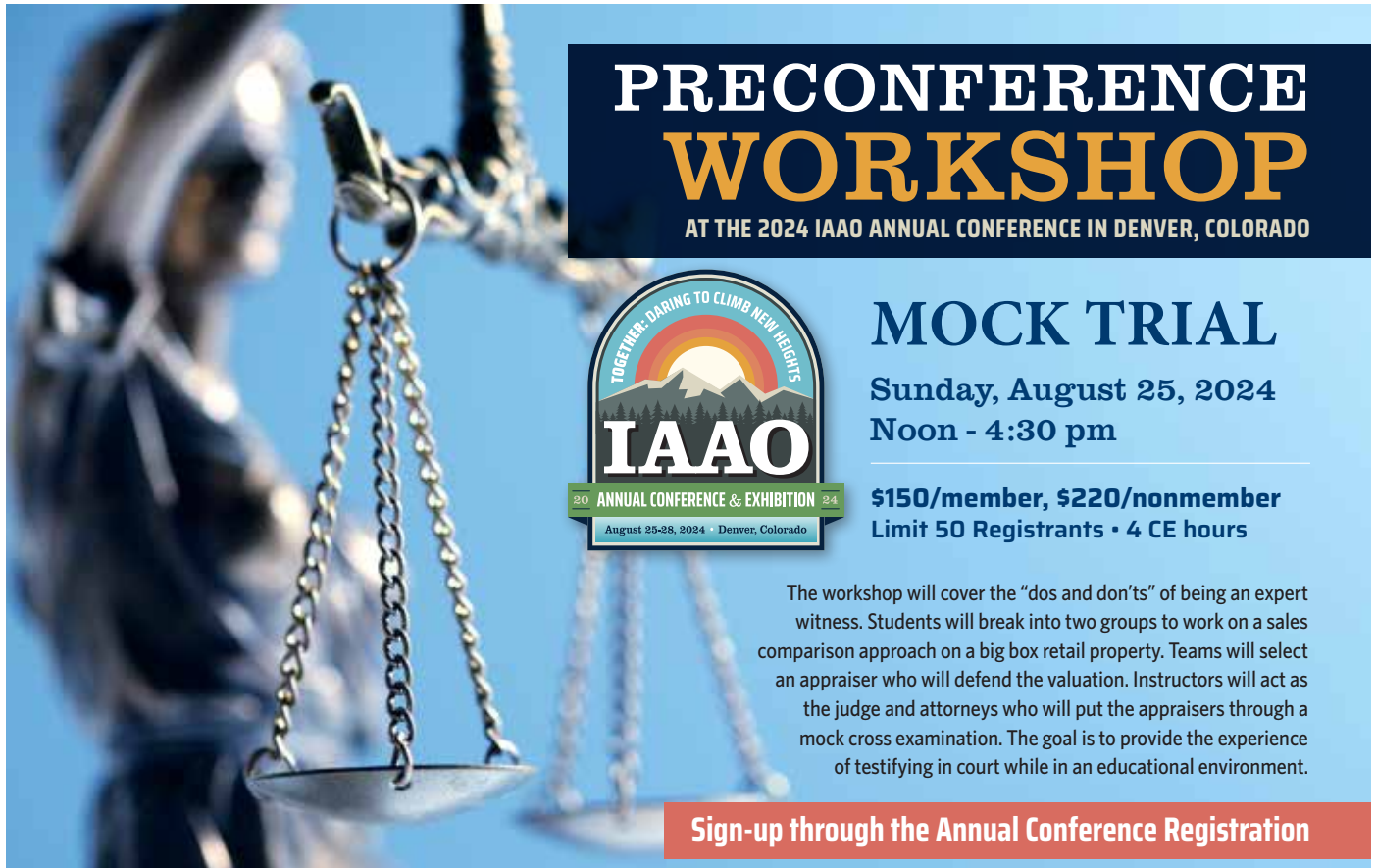
application of tools such as tax exemptions are vital to achieving that mission, said Jon Stephens, president and CEO of Port KC, the Kansas City Port Authority.

The incentives speed development, and providing them "has resulted in growth choosing KC versus other markets," he added.

In Atlanta, those tax breaks are not going to projects in neighborhoods that need help attracting development.


They have largely been handed out to projects that are in high demand areas of the city, said Julian Bene, who served on Invest Atlanta's board from 2010 to 2018.

In 2019, for instance, the Fulton County development authority approved a 10-year, \$16 million tax abatement for a 410-foot-tall, 27,000-square-foot tower in Atlanta's vibrant Midtown business district.



# PRECONFERENCE WORKSHOP

AT THE 2024 IAAO ANNUAL CONFERENCE IN DENVER, COLORADO



20 ANNUAL CONFERENCE & EXHIBITION 24  
August 25-28, 2024 • Denver, Colorado

## MOCK TRIAL

Sunday, August 25, 2024  
Noon - 4:30 pm

**\$150/member, \$220/nonmember**  
Limit 50 Registrants • 4 CE hours

The workshop will cover the "dos and don'ts" of being an expert witness. Students will break into two groups to work on a sales comparison approach on a big box retail property. Teams will select an appraiser who will defend the valuation. Instructors will act as the judge and attorneys who will put the appraisers through a mock cross examination. The goal is to provide the experience of testifying in court while in an educational environment.

**Sign-up through the Annual Conference Registration**

The project included hotel space, retail space, and office space that is now occupied by Google and Invesco.

In 2021, a developer in Atlanta pulled its request for an \$8 million tax break to expand its new massive, mixed-use Ponce City Market development in the trendy Beltline neighborhood with an office tower and apartment building. Because of community pushback, the developer knew it likely did not have enough votes from the commission for approval, Bene said.

After a second try for \$5 million in lower taxes was also rejected, the developer went ahead and built the project anyway.

Invest Atlanta has also turned down projects in the past, Bene said.

Oftentimes, after getting rejected, the developer goes back to the landowner and asks for a better price to buy the property to make their numbers work, because it was overvalued at the start.

## Trouble in Philadelphia

On Oct. 26, 2023, an environmental team was preparing Southwark School in Philadelphia for the winter cold.

While checking an attic fan, members of the team saw loose dust on top of flooring that contained asbestos.

The dust that certainly was blowing into the floors below could contain the cancer-causing agent.

Within a day, Southwark was closed – the seventh Philadelphia school temporarily shuttered since the previous academic year because of possible asbestos contamination.

A 2019 inspection of the John L Kinsey school in Philadelphia found asbestos in plaster walls, floor tiles, radiator insulation, and electrical panels. Asbestos is a major problem for Philadelphia's

public schools.

The district needs \$430 million to clean up the asbestos, lead, and other environmental hazards that place the health of students, teachers, and staff at risk.

And that is on top of an additional \$2.4 billion to fix failing and damaged buildings.

Yet the money is not available.

Matthew Stem, a former district official, testified in a 2023 lawsuit about financing of Pennsylvania schools that the environmental health risks cannot be addressed until an emergency like at Southwark because “existing funding sources are not sufficient to remediate those types of issues.”

Meanwhile, the city keeps doling out abatements, draining money that could have gone toward making Philadelphia schools safer. In the fiscal year ending June 2022, such tax breaks cost the school district \$118 million — more than 25% of the total amount needed to remove the asbestos and other health dangers.

These abatements take 31 years to break even, according to the city's own scenario impact analyses.

Huge subsets of the community — primarily Black, brown, poor or a combination — are being “drastically impacted” by the exemptions and funding shortfalls for the school district, said Kendra Brooks, a Philadelphia City Council member.

Schools and students are affected by mold, asbestos and lead, and crumbling infrastructure, as well as teacher and staffing shortages — including support staff, social workers, and psychologists.

More than half the district's schools that lacked adequate air conditioning — 87 schools — had to go to half days during the first week of the 2023 school year because of extreme heat.

“  
**There's a head-on collision here between private gain and the future quality of America's workforce.**

- GREG LeROY, executive director, Good Jobs First”

Poor heating systems also leave the schools cold in the winter. And some schools are overcrowded, resulting in large class sizes, she said.

Teachers and researchers agree that a lack of adequate funding undermines educational opportunities and outcomes.

That's especially true for children living in poverty.

A 2016 study found that a 10% increase in per-pupil spending each year for all 12 years of public schooling results in nearly one-third of a year of more education, 7.7% higher wages, and a 3.2% reduction in annual incidence of adult poverty.

The study estimated that a 21.7% increase could eliminate the high school graduation gap faced by children from low-income families.

More money for schools leads to more education resources for students and their teachers.

The same researchers found that spending increases were associated with reductions in student-to-teacher ratios, increases in teacher salaries and longer school years.

Other studies yielded similar results: School funding matters, especially for children already suffering the harms of poverty.

While tax abatements themselves are generally linked to rising prop-

erty values, the benefits are not evenly distributed.

In fact, any expansion of the tax base due to new property construction tends to be outside of the county granting the tax abatement.

For families in school districts with the lost tax revenues, their neighbors' good fortune likely comes as little solace.

Meanwhile, a poorly funded education system is less likely to yield a skilled and competitive workforce, creating longer-term economic costs that make the region less attractive for businesses and residents.

"There's a head-on collision here between private gain and the future quality of America's workforce," said Greg LeRoy, executive director at Good Jobs First, a Washington, D.C., advocacy group that's

critical of tax abatement and tracks the use of economic development subsidies.

As funding dwindles and educational quality declines, additional families with means often opt for alternative educational avenues such as private schooling, home-schooling or moving to a different school district, further weakening the public school system.

Throughout the U.S., parents with the power to do so demand special arrangements, such as selective schools or high-track enclaves that hire experienced, fully prepared teachers.

If demands aren't met, they leave the district's public schools for private schools or for the suburbs. Some parents even organize to splinter their more advantaged,

and generally whiter, neighborhoods away from the larger urban school districts.

Those parental demands — known among scholars as "opportunity hoarding" — may seem unreasonable from the outside, but scarcity breeds very real fears about educational harms inflicted on one's own children.

Regardless of who's to blame, the children who bear the heaviest burden of the nation's concentrated poverty and racialized poverty again lose out.

## Rethinking in Philadelphia and Riverhead, New York

Americans also ask public schools to accomplish Herculean tasks that go far beyond the education ba-



**Earn 7.5 CEUs**



## EMERGING LEADERS' SUMMIT 2024

BOOST TEAM PERFORMANCE THROUGH COMMUNICATION & ENGAGEMENT

Leaders refine processes and improve human performance to create a highly productive environment. Students will use the DiSC® personal assessment to help improve teamwork, communication, and productivity in the workplace.

### PLATFORM

- DiSC® personal assessment
- 1 virtual (live online) session
- 1 live session and Meet and Greet reception at the 2024 IAAO Annual Conference

### FEEES

**\$349 for IAAO members**  
\$449 for non-members  
*Register 3 or more from the same jurisdiction and receive \$50 off subsequent registrations*

**REGISTRATION IS NOW OPEN** ■ [www.iaao.org/els](http://www.iaao.org/els)

sics, as many parents discovered at the onset of the pandemic when schools closed and their support for families largely disappeared.

A school serving students who endure housing and food insecurity must dedicate resources toward children's basic needs and trauma.

But districts serving more low-income students spend less per student on average, and almost half the states have regressive funding structures.

Facing dwindling resources for schools, several cities have begun to rethink their tax exemption programs.

The Philadelphia City Council recently passed a scale-back on a 10-year property tax abatement by decreasing the percentage of the subsidy over that time.

But even with that change, millions will be lost to tax exemptions that could instead be invested in cash-depleted schools.

"We could make major changes in our schools' infrastructure, curriculum, staffing, staffing ratios, support staff, social workers, school psychologists ... take your pick," Brooks said.

Other cities looking to reform tax abatement programs are taking a different approach.

In Riverhead, New York, on Long Island, developers or project owners can be granted exemptions on their property tax and allowed instead to shell out a far smaller "payment in lieu of taxes," or PILOT.

When the abatement ends, most commonly after 10 years, the businesses then will pay full property taxes.

At least, that's the idea, but the system is far from perfect. Beneficiaries of the PILOT program have failed to pay on time, leaving the school board struggling to fill a budget hole.

Also, the payments are not equal to the amount they would receive for property taxes, with millions of dollars in potential revenue over a decade being cut to as little as a few hundred thousand.



*Kansas City's County Club Plaza area*

On the back end, if a business that's subsidized with tax breaks fails after 10 years, the projected benefits never emerge.

And when the time came to start paying taxes, developers returned to the city's Industrial Development Agency with hat in hand, asking for more tax breaks.

A local for-profit aquarium, for example, was granted a 10-year PILOT program break by Riverhead in 1999; it has received so many extensions that it is not scheduled to start paying full taxes until 2031 – 22 years after originally planned.

## **Kansas City border politics**

Like many cities, Kansas City has a long history of segregation, white flight, and racial redlining, said Kathleen Pointer, senior policy strategist for Kansas City Public Schools.

Troost Avenue, where the Kansas City Public Schools administrative office is located, serves as the city's historic racial dividing line, with wealthier white families living to the west and more economically disadvantaged people of color east.

Most of the district's schools are east of Troost, not west.

Students on the west side "pretty

much automatically funnel into the college preparatory middle school and high schools," said the Federation of Teachers' Roberts.

Those schools are considered signature schools that are selective and are better taken care of than the typical neighborhood schools, he added.

The school district's tax levy was set by voters in 1969 at 3.75%. But successive attempts over the next few decades to increase the levy at the ballot box failed.

During a decades-long desegregation lawsuit that was eventually resolved through a settlement agreement in the 1990s, a court raised the district's levy rate to 4.96% without voter approval. The levy has remained at the same 4.96% rate since.

Meanwhile, Kansas City is still distributing 20-year tax abatements to companies and developers for projects.

The district calculated that about 92% of the money that was abated within the school district's boundaries was for projects within the whiter, more affluent west side of the city, Pointer said.

"Unfortunately, we can't pick or choose where developers build," said Meredith Hoenes, director of communications for Port KC.



# Women's Initiative NETWORK

## 2024 WIN Luncheon

This year's WIN speaker is MELODY TAYLOR, U.S. Department of Housing and Urban Development official and executive director of the Interagency Taskforce on Property Appraisal and Valuation Equity (PAVE). She serves FHEO in implementing programs and policies in all matters relating to fair housing, economic opportunity, civil rights, and nondiscrimination in the implementation of HUD programs.



August 28, 2024, 12:15 am • \$45

Purchase your ticket during Annual Conference registration at [iaao.org/conference](https://iaao.org/conference)



# WINE MIXER

Tuesday, August 27  
5:30 – 7:30pm



Wright Room  
535 16th St Mall #240  
Denver, CO 80202

**Tickets: \$30.**

Price includes light food and two drink tickets.

The venue is less than a five-minute walk from the Hyatt Regency.



BUY TICKETS DURING CONFERENCE REGISTRATION

“We aren’t planning and zoning. Developers typically have plans in place when they knock on our door.”

In Kansas City, several agencies administer tax incentives, allowing developers to shop around to different bodies to receive one.

Pointer said he believes the Port Authority is popular because it doesn’t do a third-party financial analysis to prove that the developers need the amount they say they do.

With 20-year abatements, a child will start pre-K and graduate from high school before seeing the benefits of a property being fully on the tax rolls, Pointer said.

Developers, meanwhile, routinely threaten to build somewhere else if they don’t get the incentive, she said.

In 2020, BlueScope Construction, a company that had received tax incentives for nearly 20 years and was about to roll off its abatement, asked for another 13 years and threatened to move to another state if it didn’t get it.

At the time, the U.S. was grappling with a racial reckoning following the murder of George Floyd, who was killed by a Minneapolis police officer.

“That was a moment for Kansas City Public Schools where we really drew a line in the sand and talked about incentives as an equity issue,” Pointer said.

After the district raised the issue — tying the incentives to systemic racism — the City Council rejected BlueScope’s bid and, three years later, it’s still in Kansas City, fully on the tax rolls, she said. BlueScope did not return requests for comment.

Recently, a multifamily housing project was approved for a 20-year tax abatement by the Port Author-

ity of Kansas City at the Country Club Plaza, an upscale shopping and dining area in an affluent part of the city.

The housing project included no affordable units.

“This project was approved without any independent financial analysis proving that it needed that subsidy,” Pointer said.

All told, the Kansas City Public Schools district faces several shortfalls beyond the \$400 million in deferred maintenance, Superintendent Jennifer Collier said.

There are staffing shortages at all positions: teachers, paraprofessionals, and support staff. As in much of the U.S., the cost of housing is surging.

New developments that are being built do not include affordable housing, or when they do, the units are still out of reach for teachers.

That’s making it harder for a district that already loses about 1 in 5 of its teachers each year to keep or recruit new ones, who earn an average of only \$46,150 their first year on the job, Collier said.

## East Baton Rouge and the industrial corridor

It’s impossible to miss the tanks, towers, pipes, and industrial structures that incongruously line Baton Rouge’s Scenic Highway landscape.

They’re part of Exxon Mobil Corp.’s campus, home of the oil giant’s refinery in addition to chemical and plastics plants.

Sitting along the Mississippi River, the campus has been a staple of Louisiana’s capital for over 100 years.

It’s where 6,000 employees and contractors who collectively earn over \$400 million annually produce 522,000 barrels of crude oil per day when at full capacity, as well as the annual production and

manufacture of 3 billion pounds of high-density polyethylene and polypropylene and 6.6 billion pounds of petrochemical products.

The company posted a record-breaking \$55.7 billion in profits in 2022 and \$36 billion in 2023.

Across the street are empty fields and roads leading into neighborhoods that have been designated by the U.S. Department of Agriculture as a low-income food desert.

A mile down the street to Route 67 is a Dollar General, fast-food restaurants, and tiny, rundown food stores. A Hi Nabor Supermarket is four miles away.

East Baton Rouge Parish’s McKinley High School, a 12-minute drive from the refinery, serves a student body that is about 80% Black and 85% poor.

The historic school holds a special place in the community, but it has been beset by violence and tragedy lately.

Its football quarterback, who was killed days before graduation in 2017, was among at least four of McKinley’s students who have been shot or murdered over the past six years.

The experience is starkly different at some of the district’s more advantaged schools, including its magnet programs for high-performing students.

Baton Rouge is a tale of two cities, with some of the worst outcomes in the state for education, income, and mortality, and some of the best outcomes.

“It was only separated by sometimes a few blocks,” said Edgar Cage, the lead organizer for the advocacy group Together Baton Rouge.

Cage, who grew up in the city when it was segregated by Jim Crow laws, said the root cause of that disparity was racism.





*An oil refinery on the Mississippi River near Baton Rouge, Louisiana*

“Underserved kids don’t have a path forward,” in East Baton Rouge public schools, Cage said.

A 2019 report from the Urban League of Louisiana found that economically disadvantaged African American and Hispanic students are not provided equitable access to high-quality education opportunities.

That has contributed to those students underperforming on standardized state assessments, such as the LEAP exam, being unprepared to advance to higher grades, and being excluded from high-quality curricula and instruction, as well as the highest-performing schools and magnet schools.

“Baton Rouge is home to some of the highest performing schools in the state,” according to the report.

“Yet the highest performing schools and schools that have selective admissions policies often exclude disadvantaged students and African American and Hispanic students.”

Dawn Collins, who served on the district’s school board from 2016 to 2022, said that with more fund-

ing, the district could provide more targeted interventions for students who were struggling academically or additional support to staff so they can better assist students with greater needs.

But for decades, Louisiana’s Industrial Ad Valorem Tax Exemption Program, or ITEP, allowed for 100% property tax exemptions for industrial manufacturing facilities, said Erin Hansen, the policy analyst at Together Louisiana, a network of 250 religious and civic organizations that advocates for grassroots issues, including tax

fairness.

The ITEP program was created in the 1930s through a state constitutional amendment, allowing companies to bypass a public vote and get approval for the exemption through the governor-appointed Board of Commerce and Industry, Hansen said.

For over 80 years, that board approved nearly all applications that it received, she said. Since 2000, Louisiana has granted a total of \$35 billion in corporate property tax breaks for 12,590 projects.

**moore**  
precision cost®

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

## Louisiana's executive order

A few efforts to reform the program over the years have largely failed.

But in 2016, Gov. John Bel Edwards signed an executive order that slightly but importantly tweaked the system.

On top of the state board vote, the order gave local taxing bodies — such as school boards, sheriffs, and parish or city councils — the ability to vote on their own individual portions of the tax exemptions.

And in 2019 the East Baton Rouge Parish School Board exercised its power to vote down an abatement.

Throughout the U.S., school boards' power over the tax abatements that affect their budgets varies, and in some states, including Georgia, Kansas, Nevada, New Jersey, and South Carolina, school boards lack any formal ability to vote or comment on tax abatement deals that affect them.

Edwards' executive order also capped the maximum exemption at 80% and tightened the rules so routine capital investments and maintenance were no longer eligible, Hansen said. A requirement

**“ITEP is needed to compete with other states — and, in Exxon Mobil's case, other countries.”**  
- LAUREN KIGHT, Exxon Mobile spokesperson

concerning job creation was also put in place.

Concerned residents and activists, led by Together Louisiana and sister group Together Baton Rouge, rallied around the new rules and pushed back against the billion-dollar corporation taking more tax money from the schools.

In 2019, the campaign worked: the school board rejected a \$2.9 million property tax break bid by Exxon Mobil.

After the decision, Exxon Mobil reportedly described the city as “unpredictable.”

However, members of the business community have continued to

lobby for the tax breaks, and they have pushed back against further rejections.

In fact, according to Hansen, loopholes were created during the rule-making process around the governor's executive order that allowed companies to weaken its effectiveness.

In total, 223 Exxon Mobil projects worth nearly \$580 million in tax abatements have been granted in the state of Louisiana under the ITEP program since 2000.

“ITEP is needed to compete with other states — and, in Exxon Mobil's case, other countries,” according to Exxon Mobil spokesperson Lauren Kight.

She pointed out that Exxon Mobil is the largest property taxpayer for the EBR school system, paying more than \$46 million in property taxes in EBR parish in 2022 and another \$34 million in sales taxes.

A new ITEP contract won't decrease this existing tax revenue, Kight added.

“Losing out on future projects absolutely will.”

The East Baton Rouge Parish School Board has continued to approve Exxon Mobil abatements, passing \$46.9 million between

## The Future of Canvassing: Harnessing Data for Business Compliance



Wednesday, May 15, 2024  
Noon-1 p.m. CDT

[REGISTER HERE](#)



Hear from a jurisdiction in how they are revolutionizing the canvassing process, making themselves more efficient in identifying new and closed businesses, tracking compliance, and creating sample assessments.

Reason Consulting is an IAAO Strategic Partner: For questions or information regarding strategic partnerships, please contact Leann Ritter at [ritter@iaao.org](mailto:ritter@iaao.org).



ASSESSORS' CENTER OF EXCELLENCE

# DESIGNATION DISCOURSE

## ZOOM CHATS



### ARE YOU INTERESTED IN EARNING AN IAAO DESIGNATION IN 2024?

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, JUNE 13, 11am CDT
- THURSDAY, OCTOBER 12, 11am CDT



#### DESIGNATION DISCOURSE: CAE & RES Designations

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

- THURSDAY, APRIL 18, 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](http://www.iaao.org/designationchats)

2020 and 2022.

Between 2017 and 2023, the school district has lost \$96.3 million.

Taxes are highest when industrial buildings are first built. Industrial property comes onto the tax rolls at 40% to 50% of its original value in Louisiana after the initial 10-year exemption, according to the Ascension Economic Development Corp.

Exxon Mobil received its latest tax exemption, \$8.6 million over 10 years — an 80% break — in October 2023 for \$250 million to install facilities at the Baton Rouge complex that purify isopropyl alcohol for microchip production and that create a new recycling facility, allowing the company to address plastic waste.

The project created zero new jobs.

The school board approved it by a 7-2 vote after a long and occasionally contentious board meeting.

“Does it make sense for Louisiana and other economically disadvantaged states to kind of compete with each other by providing tax incentives to mega corporations like Exxon Mobil?” said EBR School Board Vice President Patrick Martin, who voted for the abatement.

“Probably, in a macro sense, it does not make a lot of sense. But it is the program that we have.”

Obviously, Exxon Mobil benefits, he said.

“The company gets a benefit in reducing the property taxes that they would otherwise pay on their industrial activity that adds value to that property.”

But the community benefits from the 20% of the property taxes that are not exempted, he said.

“I believe if we don’t pass it, over time the investments will not come and our district as a whole will have less money,” he said.

“  
If it wasn’t in the budget to fund playground equipment, how can it also be in the budget to give one of the most powerful corporations in the world a tax break? The math just ain’t mathing.”

- Hayden Crockett, a Baton Rouge seventh grader

In 2022, a year when Exxon Mobil made a record \$55.7 billion, the company asked for a 10-year, 80% property tax break from the cash-starved East Baton Rouge Parish school district. A lively debate ensued.

Meanwhile, the district’s budgetary woes are coming to a head. Bus drivers staged a sickout at the start of the school year, refusing to pick up students, in protest of low pay and not having buses equipped with air conditioning amid a heat wave.

Students were stranded without rides until the school district acquiesced and provided the drivers and other staff one-time stipends and bought new buses with air conditioning.

The district also agreed to reestablish transfer points as a temporary response to the shortages.

But that transfer-point plan has historically resulted in students riding on the bus for hours and occasionally missing breakfast when the bus arrives late, according to Angela Reams-Brown, president of the East Baton Rouge Federation of Teachers.

The district plans to buy or lease over 160 buses and solve its bus driver shortage next year, but the plan could lead to a budget crisis.

A teacher shortage looms as well because the district is paying teachers below the regional average.

At a school board meeting, LaVerne Simoneaux, an ELL specialist at East Baton Rouge’s Woodlawn Elementary, said she was informed that her job was not guaranteed next year since she’s being paid through federal COVID-19 relief funds.

By receiving tax exemptions, Exxon Mobil was taking money from her salary to deepen their pockets, she said.

A young student in the district told the school board that the money could provide better internet access or be used to hire someone to pick up the glass and barbed wire in the playground.

But at least they have a playground — Hayden Crockett, a seventh grader at Sherwood Middle Academic Magnet School, said his sister’s elementary school lacked one.

“If it wasn’t in the budget to fund playground equipment, how can it also be in the budget to give one of the most powerful corporations in the world a tax break?” Hayden asked.

“The math just ain’t mathing.”

## The authors

**CHRISTINE WEN**, assistant professor of landscape architecture & urban planning, Texas A&M University  
**DANIELLE MCLEAN**, freelance reporter and editor, The Conversation

**KEVIN WELNER**, professor of education policy & law; Director of the National Education Policy Center, University of Colorado Boulder

**NATHAN JENSEN**, professor of government, the University of Texas at Austin

► This article is republished with permission from The Conversation.

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

**YOU!**

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

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



**IAAO**

INTERNATIONAL ASSOCIATION  
of ASSESSING OFFICERS

Valuing the World



# Purpose: It's elusive, and alive

BY PETER JOHN BARBARO

**P**urpose: A word and an idea so simple it is often overlooked, unnecessarily resulting in diminished individual and group performance and vitality.

Seemingly by magic, a properly applied purpose can promote and sustain focus and engagement, driving committed, effective action, personal satisfaction, and our best achievements.

Although using purpose pertains to any endeavor, personal or professional, it is essential in meeting the complex challenges involved in property tax administration.

The volume of work and fluid nature of changing legal mandates require strategic, purposeful deployment of resources, including all available components of knowledge, experience, and efficiencies shared throughout the property assessment team.

## What is purpose?

Purpose is a choice. It must be chosen by an individual or adopted by a group of individuals. Capacity and activity, absent such a choice, lack purpose.

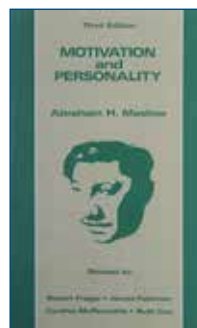
Purpose is as unique as each individual who perceives it. Though a group of individuals may call their purpose by the same name (e.g., quality performance), each individual likely is thinking of different realities or expectations.

Over time, each individual collects (and discards) varying purposes that can, and often do, shift in priority and urgency. Purposes travel in packs, never alone.

## Purpose has a life cycle

Psychologist Abraham Maslow in "Motivation and Personality" assigned human needs into five categories: physiological, safety, love and belonging, esteem, and self-actualization.

The first two categories can be called "survival needs" requiring everyone's immediate, purposeful attention. The urgency and methods of satisfying the remaining three needs vary widely, person to person. Perceived needs drive purpose.



Each purpose begins with an interest, which at some point is perceived as requiring attention. Identification of the interest presents a choice of whether to pursue the interest at that time or not.

If a group of individuals is involved, the purpose must be communicated to all involved for evaluation and possible adoption.

Once adopted, the purpose will later be evaluated, which may result in modification, reshuffling its priority among other purposes, or replacement with other purposes. So, although purpose serves to focus attention, effort, and activity, it often requires an element of flexibility to address changing circumstances.

## How to employ purpose?

### Identification

Several considerations come into play to identify essential elements and parameters of individual and group purposes. A clearly defined purpose acts to promote desired results while discouraging nonessential or counterproductive efforts.

**Individual.** One must start where purposes reside, in the individual. To identify a purpose, an individual takes inventory of his or her personal inclinations and interests and ranks them, addressing essential needs as

distinguished from mere dreams and "nice-to-haves." This may reveal that certain notions, thought to be purposes, were never purposes at all.

**Group.** Concerning group activity, what are the primary purposes (e.g., non-negotiables) of the participants? The nature of enterprises involved (e.g., public vs. private sector) can play a major role in that. What are the expected strengths and durations of those purposes? What predominant purposes are common to all involved? What factors might change priorities of the various stakeholders, affecting the trajectory of their respective decisions? Can seemingly conflicting purposes be interlocked — addressed in such a way to permit them to support each other (e.g., functionally or chronologically)? How much flexibility exists to adapt a chosen group purpose to changing circumstances without compromising its core?

Any group member can identify a group purpose. Such identification signals leadership.

### Proposal

**Individual.** Once a purpose is identified, an individual will judge the merits of adopting it for himself or herself. The mechanics of that evaluation are as unique as each individual involved.

**Group.** Proposing adoption of a group purpose involves additional considerations. In attempting to influence a group to promote or accomplish a common purpose with optimal effective participation, the essential elements of that purpose, as conceived, should be clearly, simply, and frankly stated as aligning with the group's core values, previously investigated and verified. This requires close attention to, and acknowledgment of, the concerns, interests, desires, and purposes of each group member.

### Adoption

**Individual.** Individuals will either choose to pursue a course of action as

his or her purpose or not.

**Group.** Concerning group activities, considered by some to be a purpose of the organization (e.g., required by law or equity ownership), each group member chooses whether or not to promote that purpose by his or her individual efforts.

Group purpose is adopted by the group as a whole and by each member individually. The extent to which all group members individually commit to the same 'version' of the group's purpose affects the force behind the group activity.

### Maintenance

**Individual.** A chosen purpose of an individual, if left dormant, tends to lose vitality over time. For that reason, it must regularly be reaffirmed. Recalling or refreshing one's purpose can be affected by memorialization (i.e., journal, Post-it notes, posters) or by enlisting the help of others to remind oneself of the chosen purpose.

**Group.** Since group activity can easily become disorganized, once a

common purpose is adopted, individual members of the group must consistently be reminded of the reasoning behind the purpose and that the purpose is essential, not mere catchword or slogan.

Effective reminders occur by various means, explicitly by word (e.g., mentoring and recognition) and implicitly by action (e.g., modeling, delegation, reward, or positions taken or avoided), presenting repeated opportunities for members to reaffirm their individual choice to follow and promote that group purpose.

A vital and energized purpose, consistently exhibited by active collaboration, can work to develop and retain group leadership while attracting others to join the enterprise and contribute to the group purpose.

Originally purposeful activity reduced to rote repetition can lose vitality and eventually cease to be an actual group purpose.

### Modification

Since circumstances change and

purposes live, mature, and die, purposes should be reviewed periodically, in terms of scope, methods of execution, and continued relevance in light of competing purposes, to determine whether modification is needed or advisable. Purposes may need to expand, contract, be redirected, re-prioritized, jettisoned, or replaced with other purposes.

With groups, each member should be invited to assist in the review process. Composition of the group itself may change radically over time.

### Conclusion

Keeping an eye on one's individual purposes and on those of one's collaborators helps maximize efforts. Purposes perceived and adopted, like all living things, must be nurtured. Purposes are fluid and never exist in isolation. Go find them. They are everywhere.

**PETER JOHN BARBARO** is executive project advisor for the chief appraiser of Harris Central Appraisal District in Houston, Texas, as well as a retired trial and appellate counsel.

REGISTRATION NOW OPEN

INTERNATIONAL PROPERTY TAX INSTITUTE (IPTI) AND THE INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS (IAAO) PRESENT A (VIRTUAL)

**MASS APPRAISAL VALUATION SYMPOSIUM**

JUNE 26-27, 2024

*Challenges & Opportunities*

 I I F I  
I P T I  
International Property Tax Institute

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

## SENIOR APPRAISER

**THE CITY OF WAUKESHA**  
WAUKESHA, WISCONSIN

### JOB DESCRIPTION

This position is primarily responsible for the valuation of commercial property in the city, and for assisting with the valuation of taxable business personal property.

- Completes appraisal and assessment functions with minimal supervision; applies acceptable appraisal and assessment principles and valuation techniques to both commercial and personal property.
- Collects, verifies, and lists market data and organizes to determine valuation trends.
- Determines the need for and performs assessment maintenance to reflect property improvements, demolitions, market changes and other valuation factors.
- Performs field inspections to gather, verify, maintain, or correct property information.
- Reviews, gathers and lists data from new commercial building plans and creates drawings of same; reviews plans for alterations and additions to existing property.
- Reviews valuation evidence provided by property owners or their representatives and determines if any changes in valuation are warranted.
- Prepares cases for presentation before the Board of Review; testifies as an expert witness when required.
- Analyzes sales, leases, and other property transaction information to confirm validity and consistency of assessments. Directs and provides guidance to appraisal staff in the processing of the Statements of Personal Property forms and the application of assessment law affecting personal property.
- Performs maintenance of the personal property roll through the discovery and inspection of local business enterprises.
- Consults with other City departments (e.g., Clerk/Treasurer) regarding property valuations, the disposition of business assets and the status of Personal Property accounts.
- Performs land valuation studies for the purpose of developing land valuation schedules; classifies land and property



- to meet all assessment standards.
- Coordinates and consults with DOR Manufacturing Bureau.
- Responds to taxpayers inquiries regarding assessment laws and procedures, appraisal practices and valuations. Provides consultation on tax exemption issues.
- Provides general office assistance; answers phones, assists visitors, maintains files and related paperwork.

### JOB REQUIREMENTS

#### Knowledge of

- The principles, methods and techniques of Wisconsin property tax laws and applicable state statutes. The Wisconsin Property Assessment Manual.
- The current marketplace in residential, commercial, and industrial real estate and personal property values. Building construction practices and building and land values.
- The use of computers, relevant software programs and standard office equipment.

#### Ability to

- Perform arithmetic computations accurately and rapidly and write legibly.
- Make sound decisions and use discretion in interpreting and applying department policies and procedures. Perform physical tasks in adverse weather situations.

- Prioritize workload and work independently with minimal supervision.
- Establish and maintain effective working relationships with other employees and with the general public. Prepare reports and answer questions regarding information provided.

#### Skill in

- Oral and written communications.
- Dealing with the public in a courteous and professional manner.
- Necessary Special Requirements
- Assessor 2 Certification from the Wisconsin Department of Revenue
- Valid driver's license

### APPLY FOR THIS JOB

Contact: Samuel A. Walker  
Email: [swalker@waukesha-wi.gov](mailto:swalker@waukesha-wi.gov)  
Phone: 262-524-3517, ext. 3517  
Apply URL: <https://www.governmentjobs.com/careers/waukesha>

## CITY ASSESSOR

**CITY OF STAUNTON**  
STAUNTON, VIRGINIA

### JOB DESCRIPTION

The city of Staunton, in the heart of the Shenandoah Valley, is seeking highly qualified applicants for the position of City Assessor.

Come join our highly professional team



# IAAO SCHOLARSHIPS AND GRANTS



## **BARBARA BRUNNER MEMORIAL FUND**

Available for IAAO members who need financial assistance to attend the IAAO Annual Conference. This Fund awards \$500 towards the registration for the conference. *Contact Kimberly Wollman at 816-701-8132 or [wollman@iaao.org](mailto:wollman@iaao.org) to learn more.*

## **FRIENDS OF THE PAUL V. CORUSY LIBRARY TRUST**

Available for IAAO members who need financial assistance for their research projects within the Appraisal field. *Contact Elizabeth Ferguson at 816-701-8107 or [ferguson@iaao.org](mailto:ferguson@iaao.org) to learn more.*

## **IAAO SCHOLARSHIP FUND**

Available for IAAO members who need financial assistance to attend/participate in IAAO educational opportunities including, courses, conferences, workshops, seminars and webinars. *Contact Toni Eichholz at 816-701-8103 or [eichholz@iaao.org](mailto:eichholz@iaao.org) to learn more.*

## **IAAO MEMBERSHIP RENEWAL GRANT**

Available for IAAO members who need financial assistance to renew their membership. *Contact Ashley Lathrop at 816-701-8125 or [lathrop@iaao.org](mailto:lathrop@iaao.org) to learn more.*

## **JEFF HUNT MEMORIAL CANDIDATES FUND**

Available for IAAO members who are interested in the IAAO Designation Candidacy process. *Contact Allyson Weber at 816-701-8138 or [weber@iaao.org](mailto:weber@iaao.org) to learn more.*

## **TIMOTHY N. HAGEMANN MEMORIAL TRUST GRANT**

Available to IAAO members those who need financial assistance for IAAO Educational Opportunities, Research & Professional Assistance and IAAO Membership Renewals. Preference is given to those in smaller Jurisdictions (<7,500 Parcels) or rural in nature. *Contact Sarah Noakes at 816-701-8133 or [noakes@iaao.org](mailto:noakes@iaao.org) to learn more.*

**For applications or more information about any of these programs, visit [iaao.org/scholarships](https://iaao.org/scholarships)**

dedicated to serving this dynamic city and its residents. For more information about the City Assessor's Department, please visit City Assessor's Office.

The City of Staunton offers highly competitive compensation and benefits. Staunton, with a relatively low cost of living, is known for its history, architecture, arts, and cultural and culinary delights.

Staunton is "One of the prettiest and most progressive towns in the South" and "20 charming mountain towns to visit this fall"— *Southern Living* magazine

The city of Staunton is seeking an innovative leader who will perform difficult professional work in directing the appraisal and assessment of real property in the City.

The individual will have a comprehensive knowledge of: modern principles and practices of real property assessment; methods and modern techniques of appraising real property and; laws, rules and regulations covering real property appraisal and assessment.

The individual will have skill in use of computers including databases, spreadsheets, and word processing and in use of CAMA assessment software, including ability to create and modify queries.

Additionally, the individual will have the ability to: plan, organize and direct the work of subordinates; analyze factors which would tend to influence the value of property; exercise sound judgment in the determination of property values and; establish and maintain effective working relationships with other governmental officials and the general public.

## **JOB REQUIREMENTS**

The City Assessor will be responsible for the following:

- Plans, organizes, directs and participates in the valuation of real property and in the preparation of assessment rolls;
- Plans, develops and implements procedures for commercial, industrial and residential appraisals;
- Makes final reviews and approves major technical decisions of subordinates;
- Determines effectiveness of assessment techniques and performs appraisals on unusual or complicated properties;
- Reviews complaints concerning assessments, and plans and organizes hearings on reassessments, meets with taxpayers, meets with city Board of Equalization;

- Prepares and maintains property tax records and maps;
- Keeps abreast of local property value trends;
- Handles correspondence with State Department of Taxation regarding surveys;
- Examines all transfers and compiles sales study;
- Prepares budget and controls expenditures;
- Administers abatement ordinance on rehabilitated property;
- Administers local Agricultural-Forestal District assessment program, serves on Agricultural-Forestal Advisory Board and;
- Manages office operations including budget monitoring, purchasing, attending meetings, serving on committees, approving time and attendance records, making management recommendations to the City Manager and/or City Council.

Any combination of education and experience equivalent to graduation from an accredited college or university with major course work in real estate, business or public administration or economics and extensive experience in real property appraisal.

Certification by State Department of Taxation for real property appraisal. Successful completion of extensive professional coursework sponsored by the International Association of Assessing Officers. Certified General Appraisers license and/or AAS or CAE designation by the IAAO.

Experience with Appraisal Vision® Software Version 8.2.14 is highly desirable.

Must be in possession of a valid appropriate driver's license issued by the Commonwealth of Virginia and a safe driving record. Must be able to work in adverse weather conditions on property sites.

Excellent benefits include participation in the Virginia Retirement System, paid time off, group life insurance, medical insurance, professional dues, and conference expenses. Relocation allowance provided. Criminal background check is required.

The recruitment will remain open until filled.

For a complete job description, please contact:

Jonathan Venn, Chief Human Resources Officer

City of Staunton/Staunton City Schools  
116 West Beverley St (Human Resources,  
2nd Floor City Hall)  
Staunton, VA 24401

504-332-3914

[vennjg@ci.staunton.va.us](mailto:vennjg@ci.staunton.va.us)

The city of Staunton is an Equal Opportunity Employer (EOE) and is fully committed to the principles and practices of equal employment.

## **APPLY FOR THIS JOB**

Contact: Jonathan Venn

Email: [jvenn@staunton.k12.va.us](mailto:jvenn@staunton.k12.va.us)

Phone: 540-332-3914

Apply URL: <https://stauntonva.tedk12.com/hire/index.aspx>

# **COMMERCIAL APPRAISAL AND LITIGATION ASSISTANCE PROGRAM MANAGER**

**VERMONT DEPARTMENT OF TAXES**  
MONTPELIER, VERMONT

There has never been a better time to bring your values and talents to the collaborative team at the Vermont Department of Taxes. The rewarding work we do supports this brave little state and helps shape its future. We work with proven, dynamic technologies to fund initiatives that preserve the environment, build vibrant communities, strengthen families, and so much more. Discover new opportunities, learn new skills, and solve problems with our dedicated and supportive team.

## **JOB DESCRIPTION**

The Department of Taxes seeks a detail-oriented, organized commercial appraiser to fill a new position in the Property Valuation and Review Division, managing the statewide Commercial Appraisal and Litigation program, created by Act 163 of 2022. This position, one of two for the program, will support Vermont municipalities in appraising commercial properties to establish fair and defensible values. They may participate in the appeals process as a subject matter expert on the appraisals. This position does not directly supervise but will oversee contracted appraisal firms and work with a high degree of independence and authority.

**The ideal candidate will have:**

- Significant experience in commercial appraisal
- Familiarity with Vermont or New England appraisal practices, regulations, statutes, and property types

- Project management experience
- Additional responsibilities

Under the established responsibilities, the incumbent will create an appraisal assistance program for a limited number of unique commercial and complex properties, working with a new staff attorney position to provide legal advice and valuation support.

This program will provide expertise that is either unavailable or too costly for municipalities to obtain, including contracting with private appraisal firms to assess the value of unique properties.

The Department aims to offer a state-wide perspective on property values, which can be challenging for individual municipalities. By centralizing these services, the Department believes it can secure more favorable terms and higher quality services compared to individual municipal contracts.

The program is expected to support ~10-15 commercial properties statewide each year with an annual budget of \$500,000.

## ADDITIONAL INFORMATION

PVR provides support to municipalities in developing and administering property tax policies and related programs and provides training and a certification program, available to municipal listers and assessors. PVR conducts annual ratio studies which estimates fair market value and equalizes the grand list for education liability purposes and administers the Use Value Appraisal Program (Current Use) which creates over \$65 million in tax savings to landowners. PVR is implementing a new integrated property tax management system, and is planning modernization, making NOW the opportune time to join the team.

**Telework:** The Tax Department permits eligible employees to request voluntary participation in the State of Vermont telework program. Telework eligibility is determined on a case-by-case basis and is consistent with state and Department policies.

**IAAO:** PVR staff working in property valuation are provided membership and training from the International Association of Assessing Officers.

## BACKGROUND CHECKS

This position will primarily support the Department of Taxes. Candidates must agree to be fingerprinted and pass a background check to be eligible for this position, which will involve access to sensitive

federal tax information.

Background checks are required by the Internal Revenue Service and are authorized under Vermont law. 3 V.S.A. § 241. In accordance with VDT Standard Operating Procedure 2018-01, Background Investigations, Vermont, and national criminal record checks will be conducted on all candidates. Candidates will have the right to withdraw their application before fingerprinting or a background check is conducted.

## WHO MAY APPLY

This position, Commercial Appraisal and Litigation Assistance Program Manager (Job Requisition #48866) is open to all State employees and external applicants.

If you would like more information about this position, please contact [Jill.Remick@vermont.gov](mailto:Jill.Remick@vermont.gov).

Resumes will not be accepted via e-mail. You must apply online to be considered.

Please note that multiple positions in the same work location may be filled from this job posting.

## ENVIRONMENTAL FACTORS

Work is performed in a standard office setting. Some in- and out-of-state travel may be required.

There may be some degree of interaction with irritated taxpayers, landowners, lawyers, or other constituents.

## MINIMUM QUALIFICATIONS

Bachelor's degree or higher in public or business administration, economics, accounting, or related field AND four or more years of experience in accounting, economics, statistics, real estate, finance, or related field.

OR

Six or more years of experience in accounting, economics, statistics, real estate, finance, or related field.

## PREFERRED QUALIFICATIONS

Master's degree in relevant field.

## COMPENSATION

As a state employee you are offered a great career opportunity, but it's more than a paycheck. The state's total compensation package features an outstanding set of employee benefits, including:

- 80% state-paid medical premium and a dental plan at no cost for employees and their families
- Work/Life balance: 11 paid holidays each year and a generous leave plan

- State-paid Family and Medical Leave Insurance (FMLI)
- Two ways to save for your retirement: A state defined benefit pension plan and a deferred compensation 457(b) plan
- Tuition reimbursement
- Flexible spending healthcare and child-care reimbursement accounts
- Low-cost group life insurance
- Incentive-based Wellness Program
- Qualified Employer for Public Service Student Loan Forgiveness Program

Want the specifics? Explore the [Benefits of State Employment](#) on our website.

## EQUAL OPPORTUNITY EMPLOYER

The State of Vermont celebrates diversity, and is committed to providing an environment of mutual respect and meaningful inclusion that represents a variety of backgrounds, perspectives, and skills. The State does not discriminate in employment on the basis of race, color, religion or belief, national, social or ethnic origin, sex (including pregnancy), age, physical, mental or sensory disability, HIV Status, sexual orientation, gender identity and/or expression, marital, civil union or domestic partnership status, past or present military service, membership in an employee organization, family medical history or genetic information, or family or parental status. The State's employment decisions are merit-based. Retaliatory adverse employment actions by the State are forbidden.

## APPLY FOR THIS JOB

Apply URL: <https://careers.vermont.gov/job/Montpelier-Commercial-Appraisal-and-Litigation-Assistance-Program-Manager-VT-05601/1105036000/%E2%80%944if>

## APPRAISAL ANALYST

**STARK COUNTY AUDITOR**  
CANTON, OHIO

## JOB DESCRIPTION

The Appraisal Analyst works closely with the Chief Deputy of Real Estate and Team Lead for Appraisal in establishing the valuations for all property in Stark County. They will perform statistical analyses of appraisals and sales and prepare reports and statistical summaries for use in real property appraisals.

Training in the computer assisted mass appraisal system will be provided. The

work involves applying considerable analytical knowledge to gather and evaluate statistical data, translating data into formats used to prepare complex reports using computer-based systems.

After training is completed, the employee is expected to have a general understanding of appraisal methodologies to research, verify, and analyze data to improve the equity of property valuations under a mass appraisal model.

As the employee gains more experience, the extent of independence and complexity of tasks will increase. Responsibilities will eventually include leading projects, identifying, and implementing operational improvements as well as having advanced knowledge of the Computer Assisted Mass Appraisal (CAMA) system and related software applications.

## JOB REQUIREMENTS

### KEY OR TYPICAL TASKS AND RESPONSIBILITIES

- Conduct statistical analyses of appraisals in relation to appraisal standards, cost data, sales data, property income data and department goals.
- Select and statistically analyze real estate sales and make recommendations to staff regarding property values, assessment uniformity, and market trends.
- Review real estate transfer documents, applying internal guidelines and IAAO standards to determine sale quality, review, and audit sales data in CAMA system.
- Audit system queries/reports to investigate and correct discrepancies.
- Perform general appraisal duties to support office programs and mandated functions of the Auditor's Office.
- Perform related duties as required by the Chief Deputy of Real Estate or the Team Lead in Appraisal.

## QUALIFICATIONS

While the following is preferred, a potential employee with a positive attitude towards work, high motivation to learn and aptitude for analysis is

ultimately what we are looking to hire:

**Education and Experience:** An associate's degree with course work in business administration, real estate, appraisal, economics, accounting, statistics or other related field and three to five years prior appraisal experience involving the use of computer systems and statistical analysis; principles and application of residential and commercial appraisal techniques; property appraisal and revaluation legislation, statutes and requirements; mathematical theories and principles such as interpolation, extrapolation and sampling; techniques of statistical analysis; written presentation techniques and communication skills needed to provide information to employees.

**Ability to apply knowledge of residential and commercial appraisal techniques to the analysis of appraiser and sales data; analyze data, statistics, computer programs, and information needs and draw conclusions; use and explain the use of various computer software programs; prepare and present clear and concise reports; interpret and apply appraisal techniques to data processing systems; communicate clearly, both orally and in writing; establish and maintain effective working relationships with appraisers, Realtors, contractors, computer programmers and others. Any combination of education and experience which may reasonably be expected to provide the knowledge, skills, and abilities is qualifying.**

### WORK ENVIRONMENT AND PHYSICAL DEMAND

The work is accomplished primarily in an office setting. Some work necessitates operating a personal vehicle to travel to inspect properties throughout the county.

Other essential tasks include spending significant portions of the workday at a computer terminal, extensive use of the telephone, reviewing and working with complex statistics and other forms of data/reports.

## APPLY FOR THIS JOB

Contact: Jason Frost

Email: [jjfrost@starkcountyohio.gov](mailto:jjfrost@starkcountyohio.gov)

Phone: (330) 451-7320

## + MEMBER NEWS

### ► New Designees

## AAS

ASSESSMENT ADMINISTRATION SPECIALIST

**BEN B. BAGGETT, AAS**, earned the Assessment Administration Specialist designation. He is Senior Specialist, Real Property with the state of Tennessee, Comptroller of the Treasury, Office of State Assessed Properties. He's been in the profession for 41 years and holds a Bachelor of Science degree from Austin Peay State University in Clarksville, Tennessee.

## CAE

CERTIFIED ASSESSMENT EVALUATOR



**JOEL CUTHBERT, CAE**, earned the Certified Assessment Evaluator designation. He is Commercial Appraisal Manager with Arapahoe County, Colorado. He's been in the profession for 23 years.

## RES

RESIDENTIAL EVALUATION SPECIALIST

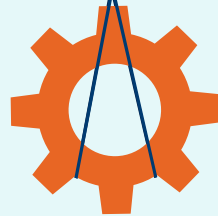


**TREVOR G. TREVINO, RES**, earned the Residential Evaluation Specialist designation. He is Appraiser with Jefferson Central Appraisal District in Texas. He's been in the profession for five years and holds a Bachelor of Business Administration in finance from Lamar University in Beaumont, Texas.

**LAURA WILLIAMS, RES**, earned the Residential Evaluation Specialist designation. She is Residential Assessor with the city of Minneapolis. She's been in the profession for 10 years and holds a bachelor's degree from St. Olaf College in Northfield, Minnesota, and a master's degree from the University of Texas at Austin, both in music vocal performance.

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

**PCS CAN**  
**HELP YOU**  
**FIND IT.**



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

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

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



**LAWS &  
REGULATIONS**



**ADMINISTRATION**



**VALUATION &  
VALUATION  
DEFENSE**



**PUBLIC  
RELATIONS**



**PROFESSIONAL  
CONSULTING SERVICES  
OF IAAO, LLC**

*A wholly owned subsidiary of IAAO*

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