

FAIR+EQUITABLE

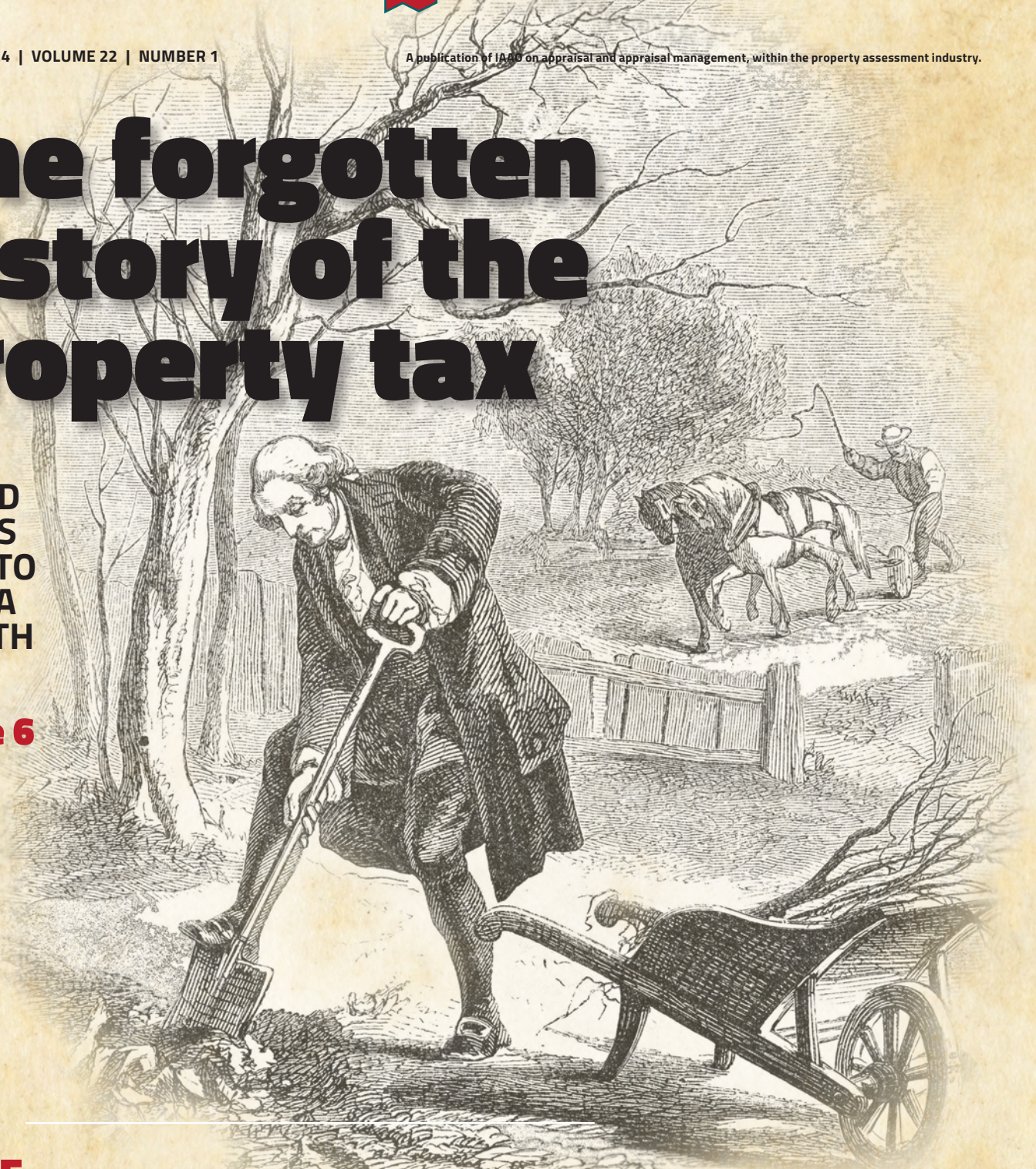
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A publication of IAAO on appraisal and appraisal management, within the property assessment industry.

The forgotten history of the property tax

THE UNITED STATES USED TO HAVE A WEALTH TAX

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SAVE *the* DATE

TOGETHER: DARING TO CLIMB NEW HEIGHTS

IAAO

20 ANNUAL CONFERENCE & EXHIBITION 24

August 25-28, 2024 • Denver, Colorado

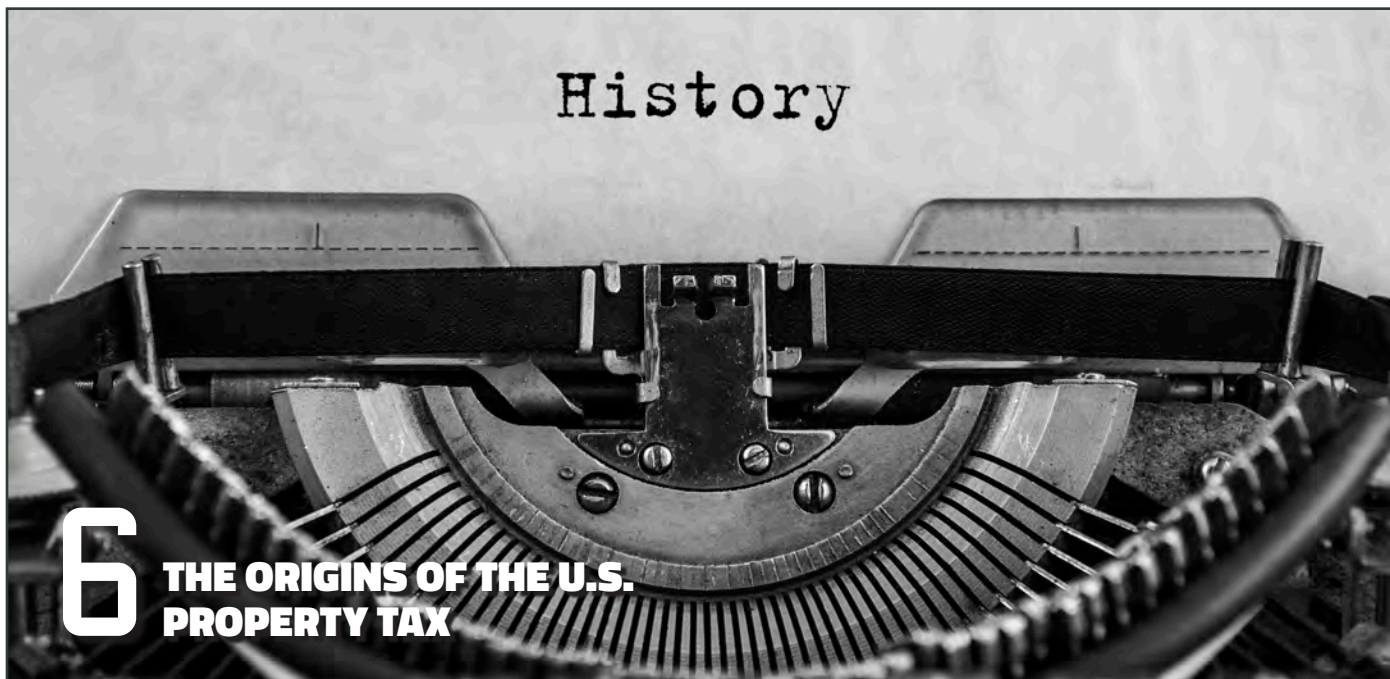
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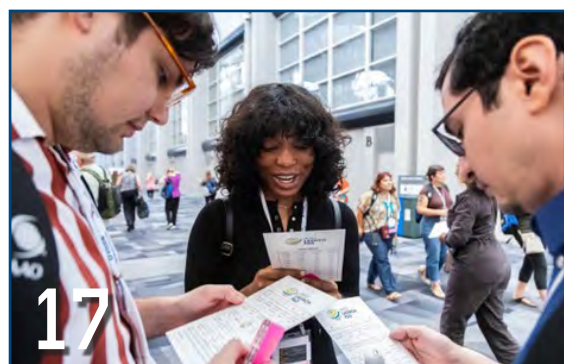
IAAO

INTERNATIONAL ASSOCIATION
of ASSESSING OFFICERS

Valuing the World



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LEAP INTO THE NEW YEAR WITH LAUNCH PAD

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The Virginia Association of Assessing Officers gathered for their 75th Annual Conference in Norfolk, Virginia.



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Past IAAO Presidents William Carroll and Josephine Lim, and former IAAO Librarian Mary Odom, passed away recently.

"During my travels around the country and the world representing IAAO, people continue to talk about the value of the work IAAO does for the property tax industry in educating members and providing information."



REBECCA MALMQUIST, CAE

IAAO President

Happy New Year! With the year well underway, IAAO staff, volunteers and the Board of Directors are ready to hit the ground running with a number of projects.

Special election

Included among the projects is a special election requesting that members ratify additions to the IAAO bylaws.

The proposed amendments are primarily procedural in nature but allow the board the ability to establish councils and affinity groups.

At its November meeting, the Board of Directors reviewed potential amendments, and then at a special meeting in December approved submitting to the membership an election on the additions to the bylaws.

On Jan. 25 you should have received an email ballot to cast your vote. Voting closes on Feb. 9, and I hope you will support this initiative and help the Board further our strategic goals.

New President

I was honored to become IAAO President on Jan. 1, the ninth female president in the history of the association, dating back to 1934.

I am proud to follow in the footsteps of previous female presidents, going back to Barbara G. Brunner in 1985, and followed by Carol N. Kuehn, FIAAO; Deborah Z. King, CAE; Josephine Lim, Ph.D., FIAAO; Debra Asbury; Kim Lauffer, RES, FIAAO; Dorothy Jacks, AAS; and most recently Amy Rasmussen, RES, AAS, FIAAO, in 2021.

Next year, IAAO will mark a first in our history as President-Elect/Treasurer Donna Vandervries, CAE, AAS, PPS, Esq., will follow me as President, marking the first time that women have served as IAAO president back-to-back.

IAAO turns 90

This year, IAAO will be celebrating our 90th anniversary with our annual meeting in Denver in late August.

We are planning several anniver-

sary recognition activities for the year and the conference.

IAAO was first formed as a national body in 1934 when John C. Donehoo, the city assessor for St. Petersburg, Florida, gathered a



John C. Donehoo

group of assessors to form a new group that would serve to train and educate assessment professionals, work toward a more equitable assessment system, and focus on a revision of property tax legislation as a

remedy for the Depression, then at its height.

Mr. Donehoo then served as IAAO's first president.

We started as the National Association of Assessing Officers (NAAO) but in 1959, changed to the International Association of Assessing Officers (IAAO) to reflect the growth of non-U.S. members.

During my travels around the country and the world representing IAAO, people continue to talk about the value of the work IAAO does for



President Rebecca Malmquist meets with new board members of the Alabama Chapter of IAAO at the chapter's second annual meeting in Clear Point.

the property tax industry in educating members and providing information.

IAAO library turns 40

We will also be celebrating the anniversary of the IAAO Paul V. Corusy Memorial Library, which turns 40 in 2024.

The library is the premier assessment library in the world and provides access to numerous books, articles, journals, newsletters, and various assessment materials.

Each month the library receives numerous requests for information from jurisdictions around the world.

As assessors, we operate in a challenging environment. Recent changes in the economy have pushed housing prices up and commercial real estate down, stressing taxpayers with the prospect of increasing taxes.

While we only set values and not taxes, in many cases we are the ones to answer for those changes.

Throw in various legislative efforts to freeze or cap taxes and/or values, either short-term or long-term, and we can find ourselves facing constituents wondering how property values changed so much.

This is where IAAO can assist through the standards we produce, the educational courses we offer, and the programs at our meetings.

Keeping members engaged and

informed is very important to IAAO and one that we will focus on in 2024. This year we are working to set up online courses to enable students to complete the CAE designation courses in just one year.

In addition, our 90th Annual Conference in Denver, Aug. 25-28, will provide many programs covering important topics.

The Conference Content Task Force will soon review the submissions to select the top programs.

We always receive more topics than we have space so if your topic is not selected, think about submitting it next year or even consider if the topic could work as an article for a future issue of *F+E*.

January was busy and productive!

I had the opportunity to visit Past Presidents Amy Rasmussen and Tim Boncoskey for New Years. Anders and I spent a few days with them enjoying the sunny California weather and celebrating the new year and becoming president.

I visited the Alabama Chapter at their second annual chapter meeting in Clear Point, Alabama.

The meetings were informative and it was wonderful to see them as they continue to grow as a newer chapter.

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February President's column

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From there I visited with Past President Jacks for a few days to catch up.

I moved from there to Hollywood, Florida, where we had our first Board of Directors meeting of the year.

Before the board meeting, we dug into the strategic plan and reviewed all of the goals and objectives.

It was a good exercise to reflect on the work that has gotten done and to focus us on what we still need to accomplish.

Days two and three were spent in the board room. We were visited by Broward County Property Appraiser Marty Kiar, who shared about all that is going on in Broward.

Following the Board meeting, President-Elect/Treasurer VanderVries, Vice President Healey, Interim Executive Director Lathrop and I attended the American Society



From left: IAAO Interim Executive Director Ashley Lathrop, IAAO President Rebecca Malmquist, IAAO President-Elect/Treasurer Donna VanderVries, and IAAO Vice President William Healey

of Association Executives Elected Officers training.

The training was focused on running the association and good governance.

My final stop was in Tampa where I attended the Property Appraisers Association of Florida conference.

Scott Russell is the president and the conference was full of legislative updates, cyber security information and other hot topics in Florida.

I am so grateful to have these opportunities to visit our members and I look forward to sharing my experiences with you all.

A promotional banner for the GIS/VALUATION TECHNOLOGIES CONFERENCE. The background is dark blue with a futuristic cityscape of glowing skyscrapers and circuit-like patterns. At the top, the IAAO logo (a globe) and the URISA logo (stylized text) are displayed. The main title 'GIS/VALUATION' is in large, bold, white letters, with 'TECHNOLOGIES CONFERENCE' in red below it. The dates 'APRIL 8 - 11, 2024' and location 'CHARLOTTE, NC' are in white. At the bottom, a red banner contains the text 'ALL NEW FOUR-DAY PROGRAM!' in white.



ASSESSORS' CENTER OF EXCELLENCE

2024 WEBINARS

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

Imagery Options Available For Use in Desktop Appraisal Standard 3.3.5

Presented by: Dan Lindgren
February 24, 2024 • Noon - 1:30 pm CST

Leap into the New Year with Launch Pad (FREE)

Presented by: Chesney Leafblad
February 29, 2024 • 10:00 am - 11:00 pm CST

GIS 101 for Assessors

Presented by: Linda Foster and Lauren Voelker
March 6, 2024 • Noon - 1:00 pm CDT
Note: This session is only eligible for 1 CE credit

Making Marijuana Personal

Presented by: Bryan Shuck
April 3, 2024 • Noon - 1:30 pm CDT

Multifamily Repurposing: Trend or Craze & How It Makes Sense

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

Mass Appraisal is a Team Sport

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

The IAAO Library and You (FREE)

Presented by: Dr. Elizabeth Ferguson, III
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



The forgotten history of the U.S. property tax

America used to have a wealth tax ...

BY CARL DAVIS AND ELI BYERLY

When Americans hear “property tax,” they tend to think taxes on houses and other real estate.

And for good reason. While property taxes are often levied on motor vehicles and occasionally on business net worth, the vast majority of property taxes in the U.S. today apply only to real estate.

But it wasn’t always so.

The historical “general property tax” applied to almost all property, including intangibles like stocks, bonds, cash on hand, accounts receivable, and interest

► Data from the Federal Reserve show that the bottom 90% of U.S. families have more than half of their net worth tied up in real estate, whereas the top 1% have just 13% of their wealth in real estate.

in a partnership.

Once a mainstay of American public finance, the general property tax helped fund the nation’s early industrial growth.

Over time, these broad taxes were whittled away to become the narrower property taxes we have today.

These selective wealth taxes apply to the kinds of wealth that make up a large share of middle-class families’ net worth (like homes and cars) but usually exempt most of the net worth of

the wealthy (like business equity, bonds, and pooled investment funds).

The rationale for this pared-back approach to wealth taxation has grown weaker in recent decades as inequality has worsened, the share of wealth held outside of real estate has increased, and the tools needed to administer a broad wealth tax have improved.

The general property tax was an idea ahead of its time, and reviving this American tradition in some form is worth a closer look.

General property taxation

In the immediate post-bellum U.S., property taxes routinely used a broad definition of property.

That meant real estate to be sure, but also real personal property such as valuable possessions (vehicles, livestock, etc.), and intangible personal property (value of debts, business equity, intellectual property, etc.).

Local general property tax receipts grew dramatically for decades — from about 2% of gross domestic product in the 1850s to 5% in the 1920s.

These collections were substantial: In 1902 local revenues were close to state and national revenues combined.

But by the 1930s, cracks were beginning to show in the system as states had trouble enforcing their taxes.

Michigan's experience offers a useful illustration.

At the turn of the 20th century, the state was about to enter a period of remarkable dynamism and prosperity powered by the Great Migration and the automobile industry.

In 1893, the state passed the General Property Tax Act, which authorizes Michigan's property tax to this day (albeit in an extensively amended form).

Its aim: to tax the fair market



value of all property in the state.

At the time, this was standard: Michigan taxed all property, including intangibles, at face value. But over time, different rates were introduced for different property types to promote greater compliance with the tax.

As of 1940 the state had an expansive intangible property tax that included “moneys on hand, on deposit or in transit, shares of stock and other units of interest in corporations, ... and any and all other credits and evidences of indebtedness, whether such intangible personal property is secured or unsecured.”

The tax rates on these properties were generally lower than on real property.

The rate charged for most intangible property was the greater of 0.1% of the face value or 3% of income generated.

For shares of stock in building or savings and loan associations the rate was 0.04%, or \$0.40 per

\$1,000.

While Michigan offers a good example of post-bellum general property taxes, much of the country also considered enslaved people to be taxable property before the Civil War.

As Dray, Landais, and Stantcheva document, southern states' definition of “taxable property” was inflated through the inclusion of enslaved people in the base.

After chattel slavery was abolished by force, the general property tax base in Southern states declined to levels more on par with the base in non-Southern states.

Of course, the effects of chattel slavery lasted long past emancipation and are still felt today. Today, in the regions of the South where slavery was most prevalent, Black Americans generally have far lower levels of wealth than in the rest of the country.

The pivot to income taxes

The early 20th century was a pivot point for American tax policy.

In the immediate postbellum U.S., property tax administration was less formalized than it is today.

Real property — acres of land, barrels of bourbon, head of cattle — was on relatively public display but markets were smaller and less liquid, and therefore assets were often difficult to value.

Although property taxes did raise significant revenue, assessments were less than comprehensive,



constrained as they were by the technology of the day.

As the tax historian Joseph Thorndike has said: “The general property tax ... was a tax ill-suited to a world chock-full of intangible property but not yet endowed with a reliable means of making that property visible to tax authorities. (Less of a problem these days, of course.)”

The classic contemporary objection to the practice is surely Edwin R.A. Seligman’s 1890 broadside against a general property tax, which concludes:

“(The general property tax) puts a premium on dishonesty and debauches the public conscience.... It is the cause of such crying injustice that its abolition must become the battle cry of every statesman and reformer.”

The views of people like Seligman ultimately prevailed, and were helped along in 1913, when progressives won the 16th Amendment to the U.S. Constitution, which gave Congress “power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several states, and without regard to any census or enumeration.”

As American governance became more professional and formal in the beginning of the 20th century, the tool of the general property tax was supplanted by the graduated income tax.

Income taxes were easier to administer and to this day they remain the strongest progressive element of the U.S. tax system.

As the federal government increasingly turned to a broad-based graduated income tax for revenue, states’ reliance on property taxes also began to trail off.

Although state property tax



receipts continued to grow in nominal terms well into the 20th century, they did not drive states’ dramatic expansion in revenue.

Instead, states turned toward new taxes on personal income and general sales, and toward taxing the rapidly growing auto industry.

And so, by 1965 Duke economics professor (and later chancellor) John O. Blackburn called the taxation of intangible property of “negligible importance.”

However, even then 14 states still had broad taxation of intangible property: Florida, Georgia, Indiana, Kansas, Kentucky, Michigan, Missouri, Nebraska, North Carolina, Ohio, Oklahoma, Pennsylvania, Rhode Island, and Virginia.

Each of those would be repealed not long thereafter.

Ultimately, the demise of the general property tax was partly the result of an understandable — but ultimately misguided — belief that new forms of personal income taxation coming onto the scene made wealth taxation unnecessary or duplicative.



Edwin R.A. Seligman

“(The general property tax) puts a premium on dishonesty and debauches the public conscience. ... It is the cause of such crying injustice that its abolition must become the battle cry of every statesman and reformer.”

— Edwin R.A. Seligman



However, as we know now, the income tax — while in many cases a powerful tool for progressive taxation — is often not particularly adept at reaching the fortunes of the super wealthy.

Looking ahead

While reasonable people can debate the most effective means of taxing wealth, there is a strong case to be made for bringing back heavier levies on the fortunes of the wealthy.

Wealth inequality has increased considerably since the middle of the 20th century when the general property tax was being hollowed out.

Progress toward addressing racial wealth inequality, measured as the difference between white and Black per capita wealth, began to stall out around the same time.

Our current system of selective wealth taxation through the property tax is largely neglecting — and in some ways even worsening — these problems.

Data from the Federal Reserve show that the bottom 90% of families have more than half of their net worth tied up in real estate, whereas the top 1% have just 13% of their wealth in real estate.

A similar pattern is present across race and ethnic groups: white families hold just 27% of their wealth in real estate while Black and Hispanic families hold 40% and 58%, respectively.

At the same time, real estate has also been declining as a share of total net worth, meaning that the narrow property taxes we have on the books today apply to a shrinking share of overall wealth.

In other words, wealthy families — particularly wealthy white families — have a far lower share of their net worth subject to property taxation than other groups.

They also have a lower share of their wealth being taxed today than they did just a few decades ago, as intangible assets have grown in prominence.

Given our nation's high level of inequality, and the unequal opportunities it affords based on race and class, a return to a broader system of wealth taxation is worth a closer look.

Recent advances in tax administration also make a return to broader wealth taxation more feasible.

Measuring and cataloging property values in the pre-digital age

was no small undertaking

But modern accounting and financial practices are more comprehensive, efficient, and traceable than in the early 20th century

The right-leaning Tax Foundation, for instance, has explained that in our modern era, “taxing wealth consisting of unrealized gains from publicly traded assets is relatively straightforward.”

Valuing assets without a clear and visible public value is more challenging, of course, but reasonable valuations can be arrived at by looking at the income streams those assets produce.

The arguments used by opponents of the general property tax are no longer as convincing as they once were and the limitations of taxing only income, but not wealth, in our highly unequal nation have begun to come into sharper view.

With these concerns in mind, it's time to revisit whether past tax reformers were wrong to narrow the general property tax, and how best to restore the U.S. tradition of broader wealth taxation.

The case for taxing wealth today is more compelling than ever.

► This article was originally published by the *Institute on Taxation and Economic Policy*.



Margo Partridge, CMS, with 2023 IAAO President Patrick Alesandrini, CAE, RES, onstage at the 2023 IAAO Annual Conference in Salt Lake City.

I didn't know IAAO has a scholarship for that!

BY TAYLOR DOBSON

At IAAO's annual conferences, each year's new designation holders walk across the stage and get recognized for their accomplishment.

Margo Partridge just so happens to be one of those new designation holders recognized at the 2023 IAAO conference in Salt Lake City for earning her Cadastral Mapping Specialist (CMS) designation.

She is one of only a few designation holders in Alabama and the first person known to hold the CMS designation in her office.

This was Margo's first IAAO conference, and she was excited about walking across the stage. It is similar to a college graduation ceremony.

This story begins when Margo

put in her request to attend the conference. Her office was proud of her for earning a nationally recognized designation and wanted to help her attend the conference.

However, because of budget constraints, her office was able to cover only her conference registration fees and the hotel cost.

This was a huge help to Margo and covered most of the expenses of attending the conference.

But it still left her to pay for the flights, airport parking, transportation, and food.

She was excited about being able to attend, but the thought of having to accumulate so much personal expense for the rest of the trip was still incredibly stressful for her.

This is where the Alabama Chapter of IAAO enters the story.

After hearing about Margo's

situation in one of our chapter officer meetings, we decided to reach out to IAAO and ask them about its scholarship programs and what expenses it would cover.

After finding out the information, the chapter contacted Margo and encouraged her to apply for a scholarship.

She was reluctant because she felt her situation was not bad enough to deserve financial help. Nevertheless, we convinced her to apply, and she was thrilled to be selected as one of this year's IAAO scholarship recipients.

Receiving this scholarship allowed her to attend her first annual conference and enjoy the experience without being concerned about the expense.

"I am so appreciative of receiving a scholarship from the IAAO to at-

tend the 2023 conference,” she said. “This scholarship meant so much more than just receiving money to attend. I was also encouraged to know that there are people on the scholarship selection committee who believed in me.

“It is amazing to be part of a professional organization like IAAO that offers this kind of support to its members and helps them reach their career goals,” she said.

“As a first-time attendee, I was impressed and amazed at the number of people from around the country and around the world in attendance.

“My first conference was an amazing experience that I will always remember, and I was honored that I was able to attend.”

Unfortunately, Margo’s story is not that unusual, and several of us find ourselves in similar situations.

It takes a lot of money to attend out-of-state classes and conferences, to pay for IAAO annual membership and the fees associated with pursuing IAAO’s designations.

It all adds up, and to be honest, no one is getting rich working for local government.

Below is an [overview of IAAO’s scholarships programs](#) and some other ways you can find help to reach your career goals.

Know you are not alone and there is help and resources available to you to achieve your educational goals.

IAAO Board of Directors Scholarship

This scholarship is awarded for the purpose of promoting ad valorem appraisal professionalism by providing financial assistance for:

- Attending IAAO educational activities. The maximum award amounts are: \$1,000 for a one to three day in-person course, \$1,250 for a five day in-person course, and the cost of registration for virtue courses.
- Attending IAAO Instructor Evaluation Workshop (IEW) in person up to \$1,500, and the virtual IEW up to \$550.
- Attending the annual conference or seminars. Maximum award amounts are \$1,250 for North American members and \$2,500 for those outside North America.
- This scholarship can also be used to help cover the cost of attaining an IAAO professional designation.
- Also, requests can be made for funds to perform research.

Jeff Hunt, CAE, Memorial, Candidates Trust

- Grants are awarded to IAAO professional designation candidates who demonstrate financial need and intend to use the funds to complete the requirements of an IAAO professional designation.

Timothy N. Hagemann Memorial Membership Trust

- Funding is awarded to help assessing officers from smaller rural jurisdictions become members of IAAO or maintain membership in IAAO. Priority is given to assessors who work full-time in jurisdictions with fewer than 7,500 parcels of real estate and consideration is given to the jurisdiction’s budgetary constraints.

Friends of the Paul V. Corusy Library Trust

- Provides funds to do research in the field of mass appraisal,

tax assessment and tax policy throughout the world.

IAAO Diversity & Inclusion Conference Scholarship Application

- Provides financial assistance to those underrepresented in the association to attend the IAAO Annual Conference. The scholarship award is \$1,500 and is designed to pay conference registration, hotel, and transportation fees.

IAAO Membership Renewal Assistance Grant

- Provides financial assistance to IAAO members to renew their IAAO annual membership dues.

Richard Almy Research Grant Program

- Provides financial support for IAAO members, students, and faculty to complete research in areas related to property appraisal, assessment administration, and property tax policy. All IAAO members, graduate/postgraduate students, and faculty at accredited colleges/universities are eligible to apply. Funding for each approved project will be between \$2,500 and \$5,000. Grants are awarded for one year.
 - ▶ Additional ways to save money with IAAO:

IAAO’s Instructor Evaluation Workshop (IEW)

- IAAO also offers financial aid to help with the registration fee of attending the IEW. If interested in applying for financial aid, please contact the IAAO director of professional development. Recipients of this financial aid who pass the IEW are expected to

repay the scholarship award after their second teaching assignment.

- To apply for an IEW scholarship, send requests to education@iaao.org.

Presenting and volunteering to work at the Annual Conference

- By signing up as a volunteer to help work at the conference for a total of six hours, you can receive a conference registration discount of \$150.
- Also, a limited number of conference presenters can apply for a discount of \$245 off the full conference registration fee.

IAAO membership discount by being a member of chapter or affiliate of IAAO

- Did you know that if you belong to a chapter or affiliate of IAAO, you can become a member of IAAO at a discounted membership rate of \$160 a year for a total of three years? All you must do is fill out the “[special membership application](#)” under the chapter and affiliates tab on IAAO’s website.

Some of IAAO’s chapters offer scholarships too.

- Reach out to your local Chapter of IAAO and ask if they offer any scholarships to help cover some of the cost. Your Chapter is there to support IAAO’s members and help advance their careers too.

What about your office

- Just like Margo, your office may not be able to pay 100% of the cost of attending conferences or out of state classes. However, they might be willing to pay for part of the cost. If you never ask, the answer is always no.

So why don’t more people apply for IAAO’s scholarships?

Possibly it’s because some people are embarrassed and feel vulnerable asking for financial aid to attend classes or conferences.

Our personal financial situation is a matter that most people do not want to discuss with family or friends, let alone someone from IAAO, for fear of being judged.

There is no shame in asking for financial help.

Applying for a scholarship does

not mean you are not able to pay your bills.

It simply means that we all have a lot of financial obligations, and most of us don’t have an extra \$3,500 lying around to spend on a work conference.

If you think your need is not bad enough to qualify for the scholarship, I encourage you to complete the scholarship application and let IAAO’s scholarship committees make that decision.

I hope that by sharing Margo’s story it will bring awareness to IAAO’s scholarship program and help others achieve their career goals too.

By helping IAAO members grow and reach their goal it makes the whole property tax profession better and IAAO stronger.

As Bill Withers says in the song “Lean on Me:”

*Please swallow your pride
If I have things you need to borrow
For no one can fill
Those of your needs
that you won’t let show*

TAYLOR DOBSON, RES, is an appraiser with the Madison County Tax Assessor in Huntsville, Alabama.

Where can Blockchain Technology Fit in the Assessment Industry?



[REGISTER HERE](#)

Explore the transformative potential of blockchain technology to power the assessment industry and CAMA applications. By leveraging blockchain, a transparent and secure property registry, enabling unique digital identities for each property with comprehensive ownership history and transaction data can be established. Ultimately, blockchain technology challenges traditional methods, promising increased transparency, efficiency and inclusivity within the property assessment industry.

February 28, 2024
Noon-1 p.m. CST



Esri Canada is an IAAO Strategic Partner: For questions or information regarding strategic partnerships, please contact Leann at ritter@iaao.org.

IAAO's Behrens, Eichholz earn leadership recognition

Two IAAO staff members have earned leadership skills recognition.

IAAO Executive Administrator **Becky Behrens** completed Kansas City's Centurions Leadership Program in January.

The Centurions Leadership Program is a two-year program hosted by the Greater Kansas City Chamber.

Those in the program volunteer for community service projects, learn about Kansas City at monthly task forces, and get to know each other through social activities and other programs.

Centurions are charged with participating in at least one committee, organizing one task force, and mentoring an incoming Centurion during the second year of the program.

The program is comprised of people from diverse backgrounds,



Becky Behrens

both personally and professionally, each with strong potential as future community leaders.

"I'm grateful to have had the opportunity to participate in such an extraordinary program," she said.

"The Centurions Leadership Program allows participants to interact with individuals and organizations that they otherwise wouldn't interact with in their typical day-to-day."

* * *

IAAO Coordinator, Community Engagement, **Toni Eichholz**, IOM, earned the Institute for Organization Management (IOM) recognition.

The IOM program was designed to



Toni Eichholz

enhance individual performance, elevate professional standards, and recognize association, Chamber of Commerce, and other nonprofit professionals who demonstrate the knowledge essential

to the practice of nonprofit management.

Its curriculum, comprised of four week-long sessions, is taught by university professors, industry experts, and leading practitioners in the chamber and association industries.

Graduates of the Institute for Organization Management program receive the IOM Graduate Recognition, signifying 96 hours of course instruction in nonprofit management.

THE 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



How Salt Lake kept its downtown busy

Ingredients include increased numbers of residents, cultural amenities and tourism. The key is not depending too heavily on office workers.

BY ALAN GREENBLATT

Blair doesn't have to go in to work.

In fact, he lives about 700 miles from his employer's office. Blair is an accountant, and his work can easily be done from home.

Nonetheless, most days he makes the trip into downtown Salt Lake City to work in a satellite office of his San Francisco company.

If he didn't come in, he says, he'd miss opportunities to exchange knowledge with peers, superiors, and the younger people coming up behind him.

In brief

- Salt Lake's post-pandemic downtown recovery is one of the nation's strongest.
- The city has drawn residents from other states while providing lots of amenities to bring people downtown.
- The housing market is tight as a result, but thousands more units are coming online.

"Doing it remotely would be very tough when it comes to actually learning and growing," Blair says.

This type of attitude was once

the norm, but it has become less common in the era of remote work.

Blair is certainly not alone, however, in seeing the value of interacting with his co-workers in person, at least most days.

At 8 a.m. on a Thursday morning, the two-story atrium lobby of Blair's office building is filled with the recurring sound of digital chimes as workers swipe in and their key cards are approved, with the line for lattes at Alpha Café, just off the lobby, a half-dozen deep.

The building is filled with law, real estate, and financial firms — the kind of companies you'd expect in a downtown office building, but

also performing the kind of work people can easily do from home.

In contrast to cities such as San Francisco and Washington, D.C., where offices remain disturbingly empty, there's a combination of employer expectation and employee desire that keeps people in Salt Lake City coming downtown.

"You go through downtown on a weekday during lunchtime, it feels like the before times," says Dejan Eskic, a senior research fellow at the University of Utah's Gardner Policy Institute.

"It feels like nothing ever happened, from that perspective."

A study from the University of Toronto last year found that Salt Lake's downtown had the strongest post-pandemic recovery in unique-visitor foot traffic of any city in the country, based on cell-phone data.

In a follow-up, researchers expanded the footprint of what they consider downtown Salt Lake City considerably.

That dropped the city quite a few spots in the rankings, down to 23rd (including some cities in Canada).

Still, it's clear that Salt Lake's downtown is doing a lot better than many larger cities.

Not just office workers

Despite the relatively strong presence of office workers, the reality is that Salt Lake's downtown is less focused on them than is the case of many other cities.

The region's office space is spread out to other parts of the city, as well as neighboring jurisdictions, making Salt Lake less dependent on offices.

About a quarter of the region's office space is downtown, compared with almost half in Manhattan.

But though Salt Lake City's immediate neighbors may draw more office workers, cultural amenities

and tourism keep downtown's streets bustling.

Visitors taking a break from nearby ski slopes are drawn not only by the state Capitol and Temple Square, the center of the Church of Jesus Christ of Latter-Day Saints (LDS), but also by restaurants, sports, shopping, and music.

Lots of people watch the NBA's Utah Jazz, but on any given weekend, non-sports fans might attend the symphony or a rock concert or even a Peruvian diva's performance, or sit outside at restaurants during the warmer months, when several blocks of Main Street are closed off to car traffic.

Last year, 61% of the people drawn into the central business district came not for work but for arts and entertainment, tourism, and conventions, according to Salt Lake's Downtown Alliance.

And people aren't coming just to visit, but to stay.

The downtown is dotted with construction cranes, as massive new apartment buildings going up seemingly around every other corner.

The pandemic helped turn Salt Lake City into a destination.

Before the pandemic, two-thirds of Utah's growth was natural, meaning births were strongly outpacing deaths.

Since the pandemic, Eskic says, that has flipped.

Now, 61% of state growth comes from net migration, with 39% resulting from births outpacing deaths.

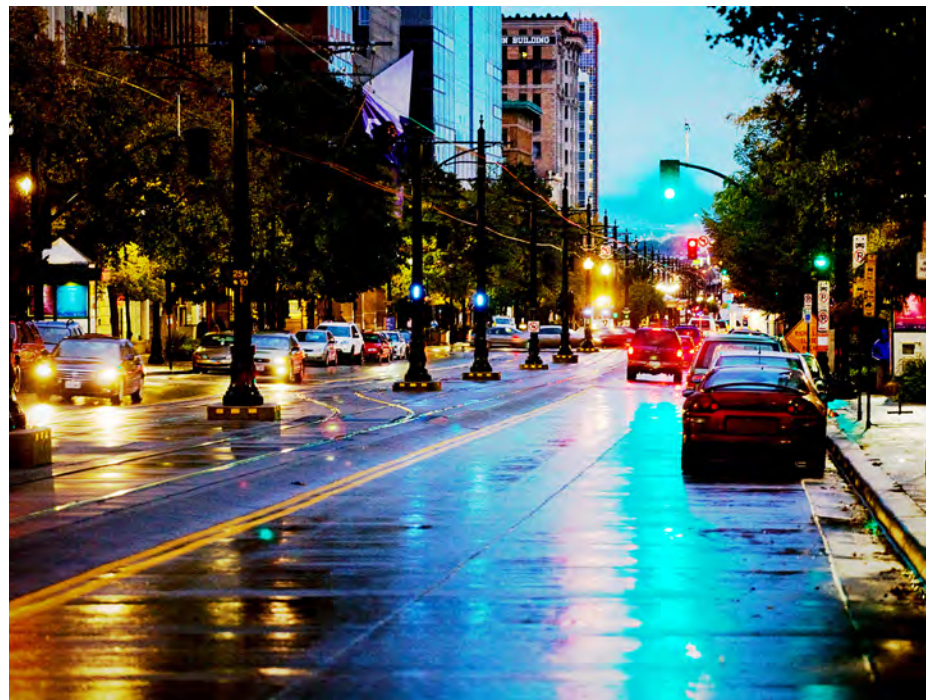
A sizable chunk of the newcomers are in their 20s or 30s — exactly the demographic that's been leaving San Francisco.

Salt Lake City's housing plan sets a goal of 10,000 new units by the end of 2027, with a high concentration of that growth downtown.

In fact, the population downtown is expected to double over the next three years, based solely on projects already underway or in the pipeline.

The housing market has cooled a bit, but it's still under considerable strain.

Longtime residents are shocked by how much rents and housing costs have gone up since the start



of the pandemic.

“The unintended consequence of having a great economy in a great region,” Eskic says, “is your housing demand surges.”

Surrounding Temple Square

During the day, alongside the office workers, people downtown walk their dogs or even ride bikes with their kids.

Many visitors say they appreciate how clean and safe the downtown feels, including a man from Massachusetts named Jonathan carrying a takeout order back to his hotel.

“I’ve just kind of been sightseeing on my own,” he says.

Kevin Earl gives walking tours of downtown Salt Lake, pointing out historical evidence of its role in women’s suffrage and as a stop for the Pony Express.

He usually meets guests at the Brigham Young Monument, but with Temple Square fenced off for construction, he stands waiting across the street.

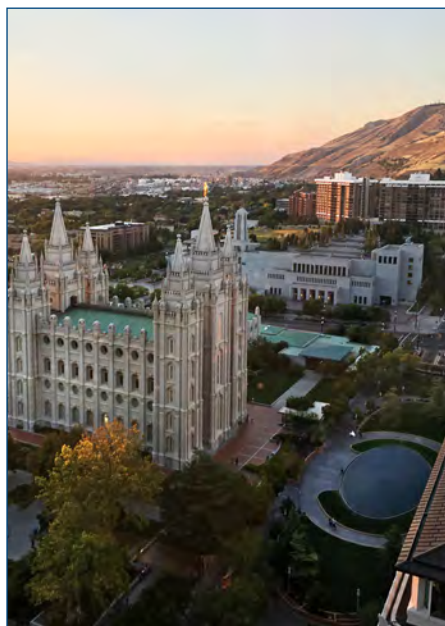
Downtown Salt Lake is still influenced by the LDS pioneers, he points out.

Starting from scratch, Mormonism founder Joseph Smith laid out the city’s grid system, with streets wide enough for mule teams to make easy U-turns.

Smith and other founders weren’t just interested in religion, Earl says, but other community needs including government, banking, and even breweries.

That kind of easy-proximity mix is what downtowns have historically been all about.

The old model is clearly threatened by remote work, but that makes fostering mixed use that much more important.



Salt Lake used to have an eight-hour downtown that relied primarily on office workers.

That changed with the 2002 Winter Olympics, which brought in light rail and helped spark the downtown housing boom.

Even with remote work, the most important thing cities have to offer is housing near jobs, says Tracy Hadden Loh, a researcher with the Brookings Institution.

Most jobs still require at least occasional check-ins at the office, so short commutes remain selling points.

“Abundant housing both in and around the downtown is something that’s important for the vitality of cities,” she says.

“Overall, housing accessibility to the downtown is clearly structurally higher in Salt Lake City than in other regions.”

Great rates for out of state

Housing isn’t exactly abundant in Salt Lake, but more units are coming all the time.

Construction is mostly complete

at a massive, 580-unit complex on the edge of downtown called Live at Post, which includes not just apartments but restaurants, retail, and the headquarters of Traeger Grills.

A few affordable studios filled up fast. The building’s showplace apartment is a split-level, top-floor unit with skylights and mountain views.

That two-bedroom apartment rents for \$5,600 a month, although most units are considerably cheaper, with one-bedrooms starting at \$1,600.

“For people who are born and raised here, it’s a little bit of a price shock,” says Christopher Sullivan, Live at Post’s property manager.

“But for people coming in from around the country, it’s amazing.”

For a higher-end crowd, it’s no longer enough to offer a pool and a gym.

Live at Post has all that, but also billiard and poker tables, an infinity hot tub, a golf simulator, and a video theater that seats 20.

Anticipating many residents will be working remotely, there’s a business center with conference rooms and glass-walled private offices, with a “branded scent that we pump in.”

Salt Lake City’s downtown offers increasingly attractive housing options, Sullivan says.

When Sullivan moved to Salt Lake from Seattle four years ago, there was nothing in the local market that offered this range of amenities. Now, it’s all part of downtown’s draw.

“We are seeing a lot of movement from out of state,” Sullivan says.

“Whether it’s young or old, everybody wants to live downtown.”

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

Leap into the New Year with Launch Pad

BY THE LAUNCH PAD TEAM

Launch Pad is the first step for assessing career advancement, future engagement, networking, and organizational onboarding.

Our three key adjectives are RPM (recruit, promote, mentor) and our members made strides in each area in 2023, much of which occurred at the 2023 IAAO Conference in Salt Lake City.

Recruit: Newly elected IAAO Board Director Kevin Prine spoke at conference on creating an internship program to attract new people to the industry. Joel Cuthbert and Jonathon Beck greeted conference attendees and handed out Launch Pad ribbons and bingo cards.

Promote: Speaking of bingo, the Launch Pad Promote team drummed up excitement for the Launch Pad reception by leading the first-time conference attendees in singing B-I-N-G-O and launching the People Bingo Challenge! Participants completed a bingo card filled with signatures of other attendees in order to gain entry to the Launch Pad reception.



Mentorship: The Launch Pad reception provided organic mentorship and networking opportunities. But something was missing.

The Launch Pad mission is not confined to the Annual Conference.

Our mission is international representation in order to encourage and support involvement at all levels of IAAO, for all IAAO members.

To make that happen, we must provide

a benefit to our members throughout the year.

Our first step is to host periodic Zoom meetings where we enable discussions on personal growth, career advancement, problem solving, and getting the most out of IAAO membership.

All IAAO members are encouraged to join Launch Pad and “leap” into the new year by signing up for our **next meeting**, on Thursday, Feb. 29.

GIS/Val Tech Conference set for April in Charlotte

The early bird registration deadline is Feb. 12 for the 2024 GIS/Valuation Technologies Conference.

The conference, April 8–11 at the Le Meridien/Sheraton Charlotte Hotel in Charlotte, North Carolina, will feature educational sessions, panel discussions, and opportunities to connect with partners and attendees.

Bonny McClain, geospatial analyst/speaker/author, will present the keynote address, and Derrick Niederklein, AAS, Deputy Director–MIPS, Nebraska Association of County Officials, will present the closing keynote.

Sessions start on Tuesday, following the opening keynote, and will

focus on GIS technologies, leadership and management, and modeling and valuation. The full schedule is online at gisvaltech2024.sched.com.

Workshops take place on Monday and Thursday. Preconference workshop subjects include GIS program management, strategic and operational planning, ArcGIS Dashboards and Experience Builder, and updating CAMA Systems with regression-based AVMs.

Post-conference workshops will review converting SPSS regression models; using large language models in GIS; mastering market segmentation; and parcel mapping.

The exhibit hall will be open on Tuesday and Wednesday.

Schedule

- **Monday, April 8:** Workshops and training, networking.
- **Tuesday, April 9:** Keynote address, breakout sessions, exhibition, hosted lunch, networking.
- **Wednesday, April 10:** Breakout sessions, lunch and learn, exhibition, lightning talks, networking.
- **Thursday, April 11:** Breakout sessions, keynote address, networking, afternoon workshops, and training.

AAS

ASSESSMENT ADMINISTRATION SPECIALIST



BEN JENSEN, AAS, earned the Assessment Administration Specialist designation. He is Appraiser Analyst II, Commercial Valuations, with the Orange County (Florida) Property Appraiser's Office. He's been in the profession for five years and holds a Bachelor of Science in business administration-finance from the University of Central Florida in Orlando.



RANDENE JOEHILL, AAS, earned the Assessment Administration Specialist designation. She is Analyst III, Commercial Division, with the Orange County (Florida) Property Appraiser's Office. She's been in the profession for eight years and holds a Master of Science in commercial real estate from Georgia State University in Atlanta.



GIOVANNI RODRIGUEZ, AAS, earned the Assessment Administration Specialist designation. He is an Appraiser Analyst in the Commercial Valuations division with Orange County (Florida) Property Appraiser's Office. He's been in the appraisal profession for more than 25 years, five of them in the assessment field. Giovanni holds an MBA in finance from the Interamerican University in San Juan, Puerto Rico, and a certified appraiser license in Florida and in Puerto Rico.

ANTONETTE TRACZEK, RES, AAS, earned the Assessment Administration Specialist designation. She is Residential Manager with Metro Nashville (Tennessee) Assessor's Office. She's been in the profession for 14 years and holds a Bachelor of Art from Northern Illinois University in DeKalb.

CAE

CERTIFIED ASSESSMENT EVALUATOR



ANDRES A. AYALA, CAE, RES, AAS, earned the Certified Assessment Evaluator designation. He is a Senior Commercial Analyst with the Orange County (Florida) Property Appraiser's Office. He's been in the profession for 17 years and holds a B.S.B.A. economics and real estate from the University of Central Florida in Orlando, Florida.

CMS

CADASTRAL MAPPING SPECIALIST

EMILY O'CONNOR, CMS, earned the Cadastral Mapping Specialist designation. She is GIS/Mapping Technician

II with Iredell County, North Carolina. She holds a Bachelor of Arts in interdisciplinary studies from the University of North Carolina at Chapel Hill in Chapel Hill.



CARAH E. VALLEY, CMS, earned the Cadastral Mapping Specialist designation. She is Title Research Specialist with Tulsa County, Oklahoma. She's been in the profession for eight years and holds a B.A., geography, from the University of Oklahoma in Norman.

RES

RESIDENTIAL EVALUATION SPECIALIST

LISA MEARS, RES, earned the Residential Evaluation Specialist designation. She is Residential/Agricultural Data Collector with Stark County (Ohio) Auditor. She's been in the profession for nine years and holds a Bachelor of Journalism from Ohio State University in Columbus.



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ASSESSORS' CENTER OF EXCELLENCE

DESIGNATION DISCOURSE

ZOOM CHATS



ARE YOU INTERESTED IN EARNING AN IAAO DESIGNATION IN 2024?

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

DESIGNATION DISCOURSE: Open Discussion

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

- THURSDAY, FEBRUARY 15, 11am CST
- THURSDAY, JUNE 13, 11am CDT
- THURSDAY, OCTOBER 24, 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



VAAO past-presidents, from left: Greg Daniels, CAE (2012); Wendell Ingram, ASA (2000); Susan Lower, SRA (2011); David Sanford, CAE, SRA (2018); Kathryn Edmondson (2022); Brian Gordineer, AAS (2016); Bruce Woodzell, FIAAO (2002); and in front, Kevin Prine, MPA, RES, AAS (2023).

75 years of history and assessment excellence celebrated at the VAAO Annual Conference

BY KEVIN PRINE, RES, AAS

The Virginia Association of Assessing Officers gathered for their 75th Annual Conference in October at the Norfolk Waterside Marriott in downtown Norfolk.

The three-day conference was full of education, events, networking, and fun.

The VAAO was honored and privileged to welcome IAAO Immediate Past-President Wade Patterson as the guest of honor during the week.

Wade was the keynote speaker for the opening session as well as the closing banquet and provided a lot of great insight and knowledge for IAAO membership, designations, and volunteer opportunities.

The conference service project

was a pet supply drive to benefit the Norfolk SPCA and other local pet shelters called PAWS for a Cause.

VAAO President Kevin Prine, MPA, RES, AAS, held the President's Reception at Nauticus, a maritime-themed science center and museum on the downtown waterfront in Norfolk.

The conference featured a wide array of national vendors and sponsors eager to connect with current and potential clients.

Attendees were provided with a variety of educational opportunities.

The Appraisal Qualifications Board, seven-hour USPAP update was offered along with several other courses including:

- Regression Modeling in a Small

Jurisdiction – by Josh Myers and Stephenie Love, RES, city of Poquoson

- National and Regional Economic Updates – Robert McNabb, Old Dominion University
- Assessment Changes and Challenges – Pete Rodda, CAE, RES, City of Norfolk
- Interest Rate Environment Changes – Simon Stevenson, Old Dominion University
- Assessment Ratio Studies and Management Relations – Cory Schaeffer and Cindy Mabe, Virginia Department of Taxation, and Brenda Carwile, Hanover County.

On Thursday evening, the Awards Banquet and New Officers Ceremony was held. Awards were presented to volunteers who contributed

to the success of the organization throughout the year and the membership celebrated IAAO achievements as well, including:

- One new CEAA jurisdiction: Prince George County, Virginia
- One new IAAO Fellow: Bruce Woodzell, FIAAO
- Five new IAAO Designees:
 - Holt “Billy” Butt III, RES, AAS (earned AAS)
 - Justin Kuzmich, AAS
 - Lisa Jacobs, AAS
 - Nicholas Plessinger, RES
 - Corey Fuller, RES

IAAO award winners:

- **Kevin Prine**, MPA, RES, AAS – Matylda Zurowska Hudak Member of the Year
- **VAAO** – Outstanding Chapter/Affiliate Award

Before Prine vacated his duties as president, he called one last board meeting during the banquet.

He requested a motion from the board to edit the VAAO Bylaws to change the title of the Past President’s Scholarship to the Bruce Woodzell Past President’s Scholarship after VAAO and IAAO Past President, Bruce Woodzell, FIAAO.

The Board unanimously approved, and applause overcame the room.

The new VAAO Officers and Directors were sworn in for the new respective duties and Prine swore

2023-24 VAAO Board

Officers

President: Deidra L. Kelly, MBA, AAS, Arlington County

President Elect: Holt W “Billy” Butt, RES, AAS, city of Suffolk

First Vice President: Susan Cunningham, city of Virginia Beach

Second Vice President: Lynda Carter-Tubbs, Henrico County

Treasurer: Derek Green, AAS, city of Williamsburg

Secretary: Tom Reed, CAE, SRA, Fairfax County

Immediate Past-President: Kevin Prine, MPA, RES, AAS, city of Suffolk

Directors

Michelle Packard, city of Hampton

Elizabeth Craft, city of Charlottesville

Ethan Robertson, State Corporation Commission

Theresa Born, City of Hopewell
Christie Hess, Goochland County
Erika Cowling, city of Suffolk

VAAO Award Recipients

Outstanding Member
Justin Kuzmich, AAS

Outstanding Member
Erika Cowling

Most Valuable Member
Derek Green, AAS

Distinguished Service
Kathryn Edmondson

Distinguished Service
Devin Caldwell

Distinguished Service
Douglass “Dal” Kirby, RES

Distinguished Service
Tom Reed, CAE, SRA

Distinguished Service
Lisa Jacobs, AAS

Lifetime Achievement
Susan S. Lower, SRA

in the new 2023-24 President, Deidra L. Kelly, MBA, AAS (Arlington, Virginia).

President Kelly delivered a heartwarming and devoted speech to the membership that highlighted her career and those who supported her on her journey to becoming the first African American woman to serve as president of the VAAO.

Conference Chair Erika Cowling and their Conference Committee did a fantastic job of putting on an enlightening event with exciting education topics, leisurely activities, and a whole lot of networking fun.

It is easy to see why this has been a successful staple for assessment excellence in Virginia for 75 years.

VAAO launches lunch-and-learn outreach

The VAAO hosted a lunch-and-learn event during its Annual Conference in October.

The goal was to reach out to college students and others interested in the assessment profession and give them a crash course on career paths available in government and property valuation.

With Old Dominion University, Norfolk State University, and Tidewater Community College all within a three-mile radius of the VAAO Conference, proximity was ideal.

VAAO President Kevin Prine, MPA, RES, AAS, kicked off the session with an introduction of all the speakers.

Greg Daniels, CAE, the assessor in Chesapeake, spoke on GIS platforms and the need for visualization in valuation to maintain equity and uniformity.

Derek Green, AAS, the assessor in Williamsburg, discussed modeling and report building.

Lastly, Cassandra Griffin, an appraiser in Chesapeake and Stephenie Love, RES, the assessor in Poquoson, shared their stories about the various career

paths that led them to our accidental profession.

The session was well received by the attendees who had various questions throughout the program and even stayed afterward to visit with several of the vendors from the conference.

All program speakers offered to open their doors to attendees to visit their offices and spend a day learning more of a “hands-on” approach both in the office and out in the field. We look forward to holding more events like this at future conferences.

Local governments must adapt, learn to use emerging technology

BY ROB MITCHELL

I am constantly researching novel and cost-effective ways to improve transparency and communication for our residents.

Artificial Intelligence is becoming a greater part of our daily lives.

The video at right was generated using a free online service. (Click on the photo to see the video.)

Imagine the potential to quickly distribute accurate information to our residents by simply typing in a few lines of code!

These digital avatars can be converted into multiple languages with the click of a mouse.

This technology can allow assessor's offices to transmit important information to citizens in the language of their choice.

With the emergence of adaptive AI technologies, I can see a time when our residents call or text AI-generated customer service avatars to get information 24 hours a day and seven days a week.

In fact, that already exists!

Prices are currently steep for those services, but as you can see with this free version that I made in less than five minutes, it's going to be affordable quicker than we can imagine.

As our communities become more diverse, the ability to easily adapt is ever more important.



It will be much more cost effective to have a multilingual avatar which is fluent in hundreds of languages than it would be to hire multiple customer service representatives to do a similar task.

These are very real choices our communities are facing at this moment.

There is an old saying: "Never put new wine into old wine skins."

So too it is with emerging technology.

To fail to do so is an abandonment of our duty to lead and serve our residents.

I believe it is important for local and state government to develop best practices with this emerging technology.

History has shown us that if we don't learn first how to use innovation for our benefit, others will find ways to use it against us.

I'd love your feedback and suggestions: rmitchell@rutherfordcountyttn.gov

ROB MITCHELL is Assessor of Property in Rutherford County, Tennessee



IAAO welcomes new designer to the PD team

Barbra Flannery has recently joined IAAO as an Instructional Designer within the Professional Development team.

Bringing over 26 years of experience from Capitol Federal Savings Bank in Kansas City, Barbra dedicated the last 16 years designing, developing, and facilitating corporate training initiatives.

She is enthusiastic about crafting educational resources designed to optimize the learning experience, contributing to a more accessible and effective educational process for learners.

Outside of work, Barbra is an avid sports fan, passionately supporting the Kansas City Chiefs and Kansas State Wildcats.

In her leisure time, she finds enjoyment in watching movies, listening to music, and cherishing moments with her husband, Jeff, and two children, Connor and Brynna.

ASSISTANT COUNTY APPRAISER

MIAMI COUNTY APPRAISER'S OFFICE
PAOLA, KANSAS

JOB DESCRIPTION

Miami County Kansas is seeking an Assistant County Appraiser.

The Assistant County Appraiser is responsible for directing the day-to-day workflow within the reappraisal department, training of staff, oversight of processes, state compliance, and valuation studies and models.

POSITION REQUIREMENTS

- High school diploma or equivalent required; five years of experience preferred.
- Valid driver's license required.
- One or more of the following licenses/certifications: RMA, RES, AAS, CAE, MAS, ASA, MAI or Generally Certified Appraiser or must obtain within two years of employment.
- Certifications must be maintained.
- Must be highly motivated.
- Must be able to safely navigate construction sites and uneven terrain.

APPLY FOR THIS JOB

Apply URL: <https://ks-miamicounty.civicplushrms.com/careers/>



FIELD APPRAISER III

MIAMI COUNTY APPRAISER'S OFFICE
PAOLA, KANSAS

JOB DESCRIPTION

Miami County, Kansas, is seeking an Appraiser III for our County Appraiser's office.

The Field Appraiser III is responsible for assisting with the reappraisal of all real property and maintenance of all real property records. Trains, reviews the work of and educates the field staff including Appraiser I and Appraiser II staff. Performs analysis functions and valuation model

building. The Field Appraiser III represents the County at appraisal appeal hearings including informal, small claims and the Board of Tax Appeals.

JOB REQUIREMENTS

Completion of IAAO 101, 102, 300, and Kansas Property Tax Law required.

APPLY FOR THIS JOB

Apply URL: <https://ks-miamicounty.civicplushrms.com/careers>

Special thanks to the

IAAO STRATEGIC BUSINESS PARTNERS



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

Bill Carroll: Always thoughtful, always a friend

BY DOROTHY JACKS, AAS, FIAAO



Former IAAO Presidents Bill Carroll (2010) and Dorothy Jacks (2018)

My story with IAAO is maybe not that much different than most.

I was a committed member of our profession, I was steadily rising within my office, I was involved with the Florida Chapter of IAAO. However, back in the mid-2000s I didn't think I might one day be President of this organization. It was the confluence of people that changed my path.

And one of those was Bill Carroll, IAAO President in 2010.

I met Bill Carroll at my first Leadership Days in 2007. He was on his way to becoming IAAO President and as one does as a new committee person, I was impressed by his style but more importantly by his kindness to everyone he met.

The next year he came to the Florida Chapter Conference in Sandestin, Florida, and he stayed the whole time, impressing us all with his interest and commitment to our Chapter.

We got to know each other even better there; talking around the pool in the evening, him sharing stories of his town in Texas, and of his lovely wife, Jo Ann.

In 2009, I was encouraged to run for a seat on the IAAO Board. In many ways, I didn't feel ready,

but with the encouragement of Bill and others, I ran for the seat in a three-way race with some formidable opponents. My first foray into politics you might say.

Bill was the first president I served under and not knowing much about what board service looked like, he made sure I felt at home.

I distinguished myself at my first Board Meeting in Kansas City by falling down a flight of stairs at headquarters and severely breaking my wrist.

Not only did Bill make sure I was cared for, but he came to the airport with me at 5:30 a.m. and pushed my wheelchair onto the plane to take me home.

He then called me every day for two weeks as I went through surgery and a difficult recovery to check on me.

That is the kind of man he was.

He was a giant of our organization, shepherding us through the usual IAAO "bumps" but also able to "burn" the mortgage on the Kansas City headquarters building when we were able to pay it off over 10 years early!

I think that those of us who

were privileged to serve under him learned a lot from his style: Willing to listen but also ready to make a decision when it was necessary, and willing to stretch and take big leaps ahead for IAAO.

In his later years, he retired to his wonderful home with Jo Ann and wasn't able to attend annual conferences as often, but I never stopped hearing from him ... still the caring man.

Whenever a hurricane was heading to Florida, he would send me a text.

I wanted to end with what the last one said:

"Hi Dorothy, just want you to know that we are praying for y'all as you probably face another hurricane.

Please let us know how you are doing as it progresses if you have time. We think about you and Britt often and miss seeing y'all.

With Kindest regards, Bill & Jo Ann." (Sept 27, 2022).

Always the gentleman from Texas. Always full of thoughtful compassion.

Always a friend.

DOROTHY JACKS, AAS, FIAAO, CFA, is Palm Beach (Florida) County Property Appraiser and served as IAAO President in 2018.

IN MEMORIAM

WILLIAM CARROLL

Former IAAO President William “Bill” T. Carroll died on Jan. 7, 2024, at his home.



Bill’s life-long professional career was in property tax administration, having served as Chief

Appraiser of

Gregg County and Williamson County, Texas.

He was active in his profession and was recognized and honored in many ways, including becoming a member of the International Association of Assessing Officers in 1982 and serving as IAAO president in 2010, as well as serving as president of the Texas Association of Appraisal Districts.

He made many close and lasting friendships during those times.

He was raised in Tyler, Texas, and graduated Tyler Junior College, and Baylor University.

He loved working with young people and spent many years teaching Sunday school and Bible studies for high school- and college-age youth. His impact on those lives has been far reaching.

He also worked with kids for years as a coach of youth soccer and Little League baseball.

He is survived by his wife, Jo Ann of Georgetown, Texas; and a son, Patrick of Abilene, Texas.

Services were in Georgetown, Texas.

JOSEPHINE LIM

Former IAAO President Josephine Lim, Ph.D., FIAAO, passed away Jan. 17, 2024.



She was a 50-year member of IAAO and served as IAAO president in 2009.

She was only one of four internationally elected presidents outside of the United States. Josephine was also honored as one of the 2018 inaugural IAAO Fellows.

She had nearly 33 years of experience in assessment administration, retiring in 2007 from BC Assessment in Victoria, British Columbia.

She also had teaching and research experience at colleges and universities. Other activities included serving as member and Past-Chapter Chair of the Real Estate Institute of British Columbia, and Past-President, Society of British Columbia Assessment Personnel.

Josephine was a staunch advocate promoting adherence to professional standards and held numerous leadership positions in IAAO’s research and other initiatives.

She was awarded the 2001 Clifford B. Allen Most Valuable Member Award.

She is survived by her husband, Norman, and her daughter, Michelle.

In lieu of flowers, the family suggests a donation to the [IAAO Paul V. Corusy Library Trust](#).

MARY ODOM

Mary Lynn Odom, former director of IAAO’s Paul V. Corusy Research Library, died on Dec.



7, 2023. She was 58.

She was born in San Antonio, Texas, at Lackland Air Force Base and graduated from Mulvane, Kansas, High School in 1983. She had her first library job in high school when the principal told her that she wouldn’t have to take chemistry if she would serve as an aide in the school library.

That decision set her on the career path of becoming a librarian. She graduated with honors from Southwestern College in Winfield, Kansas, in 1989 with a Bachelor’s Degree in sociology and research.

Mary started her career in 1996 at the Mid-Continent Public Library in Independence, Missouri, where she served as a reference assistant. She eventually became assistant director while earning her Master’s Degree in library science.

After earning her Master’s, Mary became the reference librarian for National American University.

Then came her dream job of directing the Research Library at the International Association of Assessing Officers. She held that job until 2017.

After earning the ASAE’s Certified Association Executive designation in 2020, she started her own consulting company.

Services were Dec. 16 in Pleasant Hill, Missouri.



How to network at a conference

BY INDEED

Networking is a great way for people to develop professional relationships and improve career prospects by generating connections.

Conferences are useful tools for meeting like-minded people in the industry and expanding professional networks.

Benefits of networking at a conference

- **Developing soft skills:** Communication, presentation and time management are all skills you can develop by attending conferences.
- **Learning about the industry:**

Presenters or attendees may have information about industry-wide changes or forecasts that can help shape your work.

- **Identifying potential mentors:** You could meet a fellow attendee willing to mentor you and assist in your career development.
- **Using resources:** Conferences often provide resources through workshops and forums for developing specific business practices.

How to network at a conference

Prepare for your next conference using these steps:

1. Have goals

Know what you want to achieve by attending the conference. If

you're seeking a mentor, consider the qualities you want in a potential guide. If you're hoping to find a new job, think about the job you want to hold. Developing these goals before you attend the event can help you create an efficient strategy.

2. Stay on site

Most conferences take place in large hotels or conference centers. If possible, stay on site or in the conference-recommended lodging. You may be more likely to meet people and have relationship-building opportunities than if you stay elsewhere.

3. Conduct your research

Learn about presenters, attendees, and workshops before the conference. Decide which events

you're most interested in attending and the attendees you want to meet. Research can help you use your time effectively and show that you're serious about building strong professional relationships.

4. Make your presence known

Before you get to the conference, follow the conference on social media and connect with fellow attendees. Connecting ahead of time online makes in-person conversation at the event easier. Try to create opportunities for people to connect with you digitally or in person, before, during or after the conference.

5. Be confident

When approaching a fellow attendee at the conference, try to be confident. Walk up with a smile and a friendly greeting. Introduce yourself and explain why you're interested in connecting with them. They may appreciate the ease with which you started the conversation and feel comfortable talking with you.

6. Prepare conversation starters

Consider preparing a list of conversation starters before arriving at the conference. Meeting new people is much easier when you have a specific topic to discuss that relates to both of you. Here are a few great conference conversation starters:

- *Have you been to this conference before?*
- *What's the most interesting idea you've heard today?*
- *Are you working on anything unusual right now?*

7. Stay present

While your focus may be on approaching new people, fellow attendees might be doing the same with you. Stay present at the conference by putting your phone away when possible. A new connection is more likely to approach you if you're not texting.

8. Consider unexpected connections

Know who you're most interested in connecting with before you arrive at the conference, but be open to meeting anyone who wants to talk with you. You never know who you might meet or what connections they bring. In general, try to connect with as many people as possible during the conference.

9. Have a plan

Create a schedule for the conference to use your time efficiently. Select workshops, presentations, or forums ahead of time. Schedule time for meeting new people and learning about the industry.

10. Use social media

Often, conferences will have a website and social media presence. Use these tools to help schedule your time and connect with other attendees in the digital space. You might meet someone online you'd like to have a conversation with in person.

11. Look at the name tags

Conference name tags often include the person's name and jurisdiction or company. Greet new people by name to get the conversation started and personalize your interaction.

12. Attend the activities

Attend as many activities and events, both formal and informal, as you can. Besides scheduled conference events, meet up for dinner following the last seminar of the day and get coffee the next day. Informal connections help build and develop professional networks.

13. Download the app

Large conferences, including the IAAO Annual Conference, create conference apps to help attendees navigate the many ongoing events and activities. Use the app to ensure you're making the most of

the conference and not missing any presentations or other events. This helps you remain efficient with your time.

14. Carry your stuff

Carry a small bag or backpack with you that has a notebook, pen, business cards, water, snacks, and anything else you might need. Keeping your necessities handy ensures you'll be able to make the most of your time.

15. Use those business cards

Business cards are often the best and easiest way to share your information with new connections. Write a personal note on the card before presenting it to your new connection to ensure they remember you.

16. Offer help

Consider offering help to others rather than exclusively asking others how they can help you. Ask what you can do to assist a new connection with meeting others at the conference.

17. Take notes

Take notes throughout the day to help you remember who you met, what ideas interested you and any other important takeaways from the conference. This can help you use that information once you're back home.

18. Be genuine

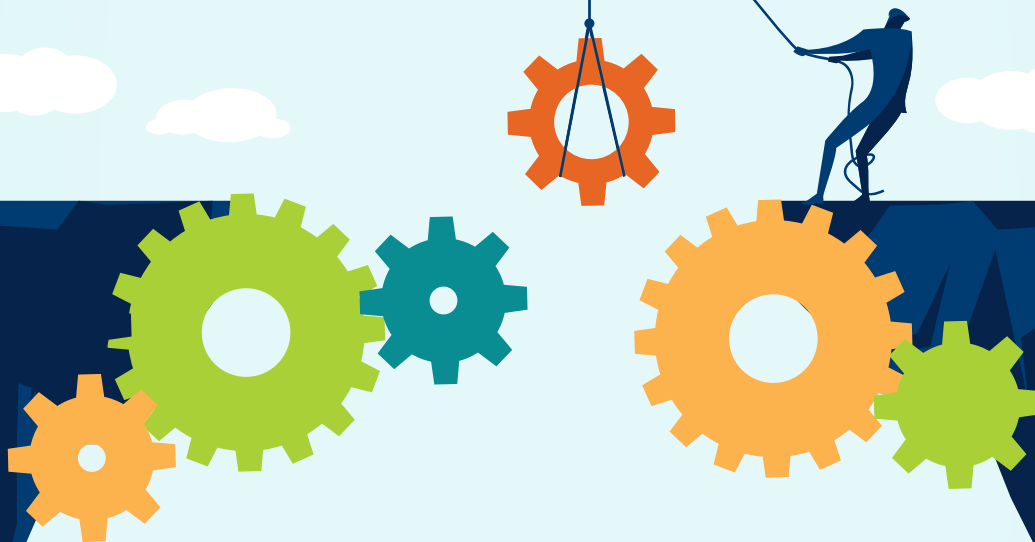
Act professionally, but also try to be honest and genuine about your goals and intentions. You can show that you're genuine by providing anecdotes or honestly describing your ideas. This can help you connect with other passionate professionals in your field.

19. Ask questions

Treat a conference as an opportunity to learn more about subjects you enjoy in your field. Ask questions about their work and their unique perspective in your field.

**Is your office
having issues
getting
everything
done with your
current staffing?**

If so, you may want to consider having an analysis done to review not only your staffing levels, but your overall processes and procedures. PCS will work with your office to craft a plan that adheres to IAAO standards and meets your needs for the future.



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