

# FAIR+EQUITABLE

JUNE 2024 | VOLUME 22 | NUMBER 4

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

## The realities of property tax reform

**OPINION:** Proposals to eliminate property taxes often ignore the basic facts of life in state and local revenue management. | **Page 6**

### INSIDE

- Embracing DEI: A Black woman's perspective in a predominantly white male industry | **10**
- Celebrating the nine women IAAO presidents: Dorothy Jacks, 2018 | **12**
- Why I give to IAAO: A Q&A with library donor Peter Korpacz | **18**







“ 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.

**REGISTRATION IS OPEN!**

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

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





**6 THE REALITIES OF PROPERTY TAX REFORM**



**20**

**CONFERENCE NEWS AND NOTES**

The 2024 Annual Conference is right around the corner. Check out conference speakers, sign up for disc golf, and consider bringing your IAAO historic memorabilia for a display of the association’s past.

**INSIDE**

**2 OVERVIEW**

IAAO President Rebecca Malmquist

**16 ROBERT FISHER: MY IEW JOURNEY**

I would encourage anyone who thinks they want to become an instructor to apply for IEW and give it a shot.



**22**

**BLACK HOMEOWNERS START TO CLOSE GAP IN PROPERTY VALUES**

Federal statistics: Home-value increases in majority-Black ZIP codes outpaced those in white areas.

**28 NEW LIBRARY MATERIAL**

See all the latest acquisitions by the Paul V. Corusy Memorial Library.

**32 IAAO ABSOLUTE**

Member news: jobs, new designees, etc.



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**



*"With our standards and education, IAAO can be a great resource to these countries in setting up and improving property tax systems."*

## REBECCA MALMQUIST, CAE

IAAO President

**T**here has been a lot going on at IAAO and I am excited to share it with you! I am truly honored to have the opportunity to represent you, our members, and our profession as I visit other organizations, our chapters and affiliates.

### Conference is coming

Before I provide you an update on our international efforts and other visits, I want to talk about our upcoming conference. Annual conference is very special to me and to have this opportunity to partner with staff in the planning and preparation is very important to me. I want it to be warm and inviting for everyone. This will be my 20th annual conference. OK, that makes me feel old, but it is my reality. For those of you that have been attending conference for decades or for those of you that this will be your first time, I know there will be something relevant, meaningful and special for each of you.

Please check out the conference schedule, the pre-conference offerings (both formal and informal), the new Wednesday workshops, WIN's new Wine Mixer, Sneaker Tuesday, the spectacular plenary speakers, our talented session presenters, and our awesome Keynote speaker, Terrell Davis. I can't wait to see you all!

### May Board of Directors meeting

May kicked off with our Board of Directors meeting in Temecula, California. We had two busy days of meetings. In addition to the meetings, we hosted a reception for nearby county assessors and LA Chapter leadership. It was well attended and we are appreciative of those that made the trek to visit with us. We also took a moment to watch the Kentucky Derby on Saturday afternoon together, which was a fun way to wrap up our meetings.



*The IAAO Board of Directors hear a presentation from Peter Aldana, Riverside County Assessor-County Clerk-Recorder.*

### Europe visits

With news coverage and disputes over increases in property values and potential increases in property taxes faced by many of our members' constituents, it can be difficult at times to appreciate the mass valuation and property tax systems. However, in recent meetings with valuation officials across the globe, I am reminded of the value of them.

Myself, President-Elect/Treasurer Donna Vandervries, CAE, AAS, PPS; and Executive Director Amy Rasmussen, RES, AAS, FIAAO,





IAAO Executive Director Amy Rasmussen, RES, AAS, FIAAO (from left), RGA leader Ivana Štrbac, and IAAO President Rebecca Malmquist, CAE, discuss the creation of a Southeastern European Chapter with a Serbian National Television reporter (far right).

were in Europe in May attending meetings of The European Group of Valuers Association (TEGoVA) in Romania, and the Institute of Revenues, Rating and Valuation (IRRV) in the United Kingdom.

In between these two events, we stopped in Serbia to meet with our first Serbian member, Ivana Štrbac and other mass valuation professionals working on forming our newest chapter, the Southeastern Europe (SEE) Chapter of IAAO.

In each case, we met with valuation officials who saw the importance of mass valuation in funding the basic services of local government and assisting in other important governmental functions.

In “A Good Tax” by Joan Youngman of the Lincoln Institute of Land Policy, who will be a plenary speaker on Tuesday at the Annual Conference in Denver, wrote that “A good property tax is stable, efficient, and fair” and added that “At a time when many governments are facing fiscal difficulties and the need to address delayed or deferred financial obligations of all types, an effective property tax can be a valuable instrument for the common good.”

The collapse of the Soviet Union in 1991 marked the beginning of a new era for many of the countries of the former Eastern Bloc. One of the more significant aspects was the transition from

centrally planned economies to market-based systems.

This transition required the establishment of new regulatory mechanisms, such as mass valuation systems.

IAAO standards and education is a critical resource to these countries in setting up and improving their systems.

Several years ago, IAAO established a European chapter with the help of our friends in the Netherlands. That chapter has been very successful. Last year IAAO member Russ Thimgan contacted IAAO regarding his work with officials in Serbia and their interest in creating the SEE Chapter of IAAO.

Since we were going to be attending the TEGoVA meeting in Romania, we decided to take advantage of our proximity and meet with officials from the Republic of Geodetic Authority (RGA) as well. While there, Amy and I were also interviewed on a national news channel about the new chapter and mass valuation systems.

There is great interest in mass valuation and property taxes in Eastern Europe. When IAAO last held its International Research Symposium (IRS) in Europe in 2018, we had several attendees from former Eastern Bloc countries attend.

IAAO is returning to Europe in December and partnering with the International Property Tax

► **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

Institute (IPTI). We will be holding the 2024 IRS in Amsterdam, Dec. 3-4. We are working on the program details now and hope to release it soon and I hope you will consider attending.

IAAO and IPTI are also hosting the Mass Appraisal Valuation Symposium online, June 26-27, and it will be an opportunity to learn more about global property tax issues related to mass valuation.

As you can see, IAAO's international footprint is growing. In addition to these opportunities, our Professional Consulting Service (PCS) team has also been hired to work on a valuation review project for the Valuation Office Agency (VOA) in the United Kingdom.

One of the lessons we learned regarding the Southeastern European chapter is that employees' incomes in other countries are still far behind those in more developed countries.

In the past, IAAO established a membership dues structure based on the World Bank's three levels. This year the IAAO Board of Directors launched a pilot program, creating a two-level system, based on whether a country would be considered in the Established Mass Appraisal Market or Emerging Mass Appraisal Market. We are optimistic that this new dues



IAAO and IRRV leaders gathered in Milton Keynes, United Kingdom, for the spring IRRV meeting. From left are: Amy, Donna, IRRV President Nick Rowe, Rebecca, IRRV Senior Vice President Simon Greene, and IRRV Chief Executive Gary Watson.

structure will make membership more accessible to our colleagues in other countries and will increase our opportunities to grow our membership and make strides towards our mission and vision to make IAAO truly international.

### NRAAO turned 60!

On my way back home from Europe, I stopped in New Jersey for the 60th annual Northeast Regional Association of Assessing Officers (NRAAO). Board Member Greg Hutchison was the president of their association and passed the gavel to Pattie Moreau from Rhode Island. It was great to see so many of our members at one event and it was an honor to swear in the officers.



### Next up

As I wrap up my update, I was in Charlottetown, Prince Edward Island, Canada, for the Appraisal Institute of Canada Annual Conference. I look forward to sharing more about this experience with you next time!

## 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 - 2:00 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
Exhibit Hall Open	Noon - 5:00 pm
Lunch Available in Exhibit Hall	12:30 - 1:30 pm
Instructor & Coordinator Meeting: Plan for Success	1:30 - 2:30 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: 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: Linda Foster and Carmela Quintos</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



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

MORE INFORMATION, PAGE 20



# The practical realities of property tax reforms

Proposals to eliminate them usually ignore the basic facts of life in state and local revenue management.

BY GIRARD MILLER  
GOVERNING.COM

**I**t's an election year, so nobody should be surprised to see eye-catching proposals for sweeping tax cuts in various jurisdictions.

Some folks want to abolish the property tax altogether; others are pushing to eliminate their state's income tax.

Their proponents' rationales are familiar and longstanding.

Generally speaking, progressives

## OPINION

and liberals think property taxes are regressive, whereas conservatives and libertarians despise income taxes — especially graduated levies — as soak-the-rich schemes that destroy incentives for production.

The fundamental problem for those who think they can simply eliminate either tax, of course, is that these levies provide revenue needed for basic governmental operations.

No matter how much fraud, waste, and inefficiency the tax-haters think they can find, it's impossible to fund fire and police departments, schools, criminal justice systems, public transportation, and other essential public services without some combination of one tax or the other.

Likewise, the fiscal liberals seeking to equalize tax burdens between communities of differing wealth need to find viable replacement revenues.

Unless they can come up with



something out of the blue to replace the forgone revenue, such as an integrated federal-state value-added tax, both sides of this political divide would be wiser to focus on property tax reforms; specifically smaller, incremental tweaks to the tax base that can be achieved in ways that neutralize some of the negative features of the unpopular levy, whose inflation-driven collections rose 6.9% nationwide in 2023.

To prevent political blow-ups, pragmatism needs to prevail over ideology, as the Government Finance Officers Association's recent report on equitable assessment techniques explains.

This past decade's rapid run-up in residential property prices was driven foremost by super-low interest rates and a decade of insufficient new housing, coupled with a huge pandemic-related increase in government spending and the Federal Reserve's accommodative monetary policy that propelled inflation.

This real estate scenario had a clear precedent in the 1970s, when inflation pushed home values

higher, which in turn spurred successful rebellious ballot proposals to curb property tax escalation.

The most famous of these was California's Proposition 13, which limited property assessments and the maximum tax rates that local governments could set.

Other states adopted tax and revenue limitations of various kinds that capped the revenues of municipal governments and school districts.

The common thread of these laws was that property value inflation should not automatically increase tax bills and boost governments' revenues at the expense of homeowners.

Today's agitation over property taxes is a replay of that scenario.

So, let's look for ways to reduce inflation-induced burdens on households without mucking up the entire system and giving tax-dodgers the upper hand.

## Sensible solutions

There are essentially two approaches to property tax limitations: Cap the growth of either

property assessments or revenues.

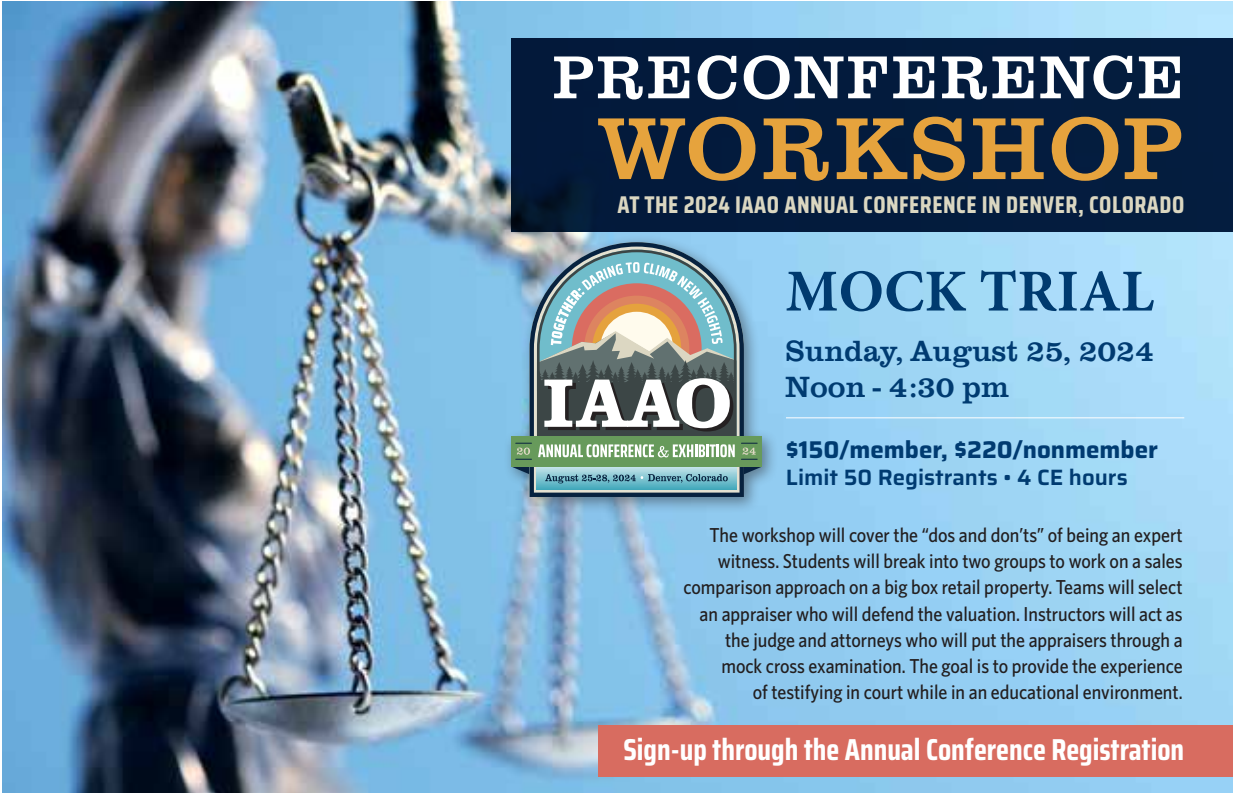
California's Prop. 13 did both, but its longer-lasting distortion of tax policy has been its limitations on individual property assessments, which are not allowed to exceed 2% annually unless and until a property changes hands.

Voters in California can approve a tax-rate increase with a supermajority vote, but they cannot change the property assessment limits without a constitutional amendment.

As a result, longtime businesses and in-place senior citizens enjoy valuations that were assessed 45 years ago.

For perspective, while their assessments have increased by 150% since Prop. 13's passage in 1978, the consumer price index has increased by 370% and market values of California houses have risen by 1,070%.

As a result, a first-time homebuyer inequitably bears a property tax burden 4.5 times as high as Granny living down the street or the local McDonald's and neighborhood strip mall held in an LLC all these years.




**PRECONFERENCE WORKSHOP**  
AT THE 2024 IAAO ANNUAL CONFERENCE IN 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**



Similar extreme inequalities have surfaced in New York City, where selective assessment limits also apply.

Such massive distortions of assessment valuations give huge incentives for property in such states to be held by legal entities and not “natural persons,” the legal parlance for individuals rather than corporations, partnerships, and trusts.

Corporations and partnerships can often retain their perpetually preferential assessment basis as long as the entity remains intact.

Family trusts and LLCs have been crafted to provide similar tax shelters to affluent residential owners.

Meanwhile, most homeowners forfeit their tax limitations when they sell and buy anew.

Such a privileged caste of long-term property holders is an anachronism that cannot endure forever.

In California, the schools’ and teachers’ lobbyists tried unsuccessfully in 2020 to eliminate the Prop. 13 tax shelter for businesses but failed at election time after an opposition TV ad campaign depicted a sorrowful housewife fretting that corrective property assessment adjustments for businesses and farms would devastate her meager family budget.

But over time, as the disparity in tax treatment becomes increasingly indefensible, local governments will likely sponsor a new proposal to limit the assessment freezes under Prop. 13 to natural persons only.

Should such a reform come to pass, I’d suggest a reasonable and fair five-year transition period for artificially depressed assessments to revert to full market value, plus a windfall limitation — perhaps 4% annually — on how much additional overall tax revenue a local jurisdiction can capture simply as a result of the reestablishment of fair valuations.

Beyond that allowance, the local



tax rates should be correspondingly reduced overall for the benefit of all property owners.

Sensible voters could be educated that it’s in their own self-interest to clean up the mess that Prop. 13 has left behind in the past 45 years.

## Other approaches

In other states, the most prominent form of property tax limitation has been a curb on the annual growth of local tax receipts derived from inflating property assessments.

A good example is Michigan’s 1978 “Headlee amendment,” which limits increases in each jurisdiction’s property tax revenues to the lesser of the latest consumer price index increase or 5% annually, plus growth from improvements to the properties.

These revenue caps are far less prone to abuses and inequitable distortions.

Governing bodies that seek more revenue than allowed by the statewide cap can present a referendum option for voters to tax themselves at a higher rate.

That policy model should satisfy all but the most ardent tax-haters if they actually believe in democracy.

The important concept here is that property assessments should

continue to reflect fair market value, and revenue limitations are derived from applying limits or rollbacks to the tax rate times the total tax base.

Revenue rollbacks like these are at least equitable solutions to the problem of property price appreciation that outstrips household budgets.

A third approach is to exempt a certain portion of property taxes for “homesteads” or senior citizens and other natural persons deemed to be deserving of protections.

In most states, the local tax collector is responsible for administering this tax relief, and in most of those cases the dollar amounts are relatively trivial in the context of total local government revenues.

State laws typically make no distinction between elderly poor or elderly rich, and it’s a nightmare to try to invoke an income test in the formulas at the local level.

## A role for AI

Emerging technology may offer a new and smarter way to provide property tax relief.

A few states offer it indirectly through their income tax deductions, but the shortcoming in that approach is that the economics are right but the politics are not: Those tax breaks are typically viewed as



state income tax relief and not local property tax relief.

It hasn't been possible to show income-based credits on property tax bills.

Soon, however, computerized data-sharing interfaces linking local jurisdictions with state income tax authorities could apply artificial intelligence to confidentially match local property parcels with owners' latest state income tax returns.

Such a network could enable state revenue departments to calculate and reimburse personalized income- and needs-based credits to apply on local property tax bills and perform the unique calculations for each household, sending a customized parcel-specific data file to local tax collectors.

The result would be precision-targeted property tax relief for eligible homeowners.

The beauty of this AI-based system is that its application could be limited to natural persons and

provide relief only to those who file state tax returns with incomes below a statutory threshold, with proportionally larger credits for those with lower incomes, which could greatly reduce the regressive drawbacks of the property tax.

AI could even make it possible to provide equivalent relief to tenants through rent-reduction vouchers or credits on their utility bills.

The question for tax reformers is how comfortable they and their constituents would be with such Big Brother databases.

Ultimately, the preferable solution to many of these issues would be a revision of the federal income tax code to provide better deductions and credits for state and local taxes, at least partially undoing the limits imposed by the 2017 tax law.

But until the next Congress convenes, there is no point in trying to outline possible solutions because the contours of the next tax bill will depend largely on the outcome

of the upcoming elections.

Ultimately, the challenges facing state and local policymakers when these proposals to eliminate property and income taxes are advanced is that they never include a specific list of what should be cut on the expense side of the ledger.

The anti-taxers may believe that they can just starve the beast to shrink the size of government overall, but most of them have never sat through a budget session.

Maybe it's time for more state controllers and treasurers to schedule annual meetings with the various taxpayer unions and would-be reformers, if only to make their leaders aware of how things actually work in the real world of financial administration.

**GIRARD MILLER** is the finance columnist for *Governing*. He can be reached at [millergirard@yahoo.com](mailto:millergirard@yahoo.com).

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



**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

### FEES

**\$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)

# Embracing DEI: A Black woman's perspective in a predominantly white male field

BY LaTOYA C. HAYGOOD

**I**n today's rapidly evolving professional landscape, the conversation around diversity, equity, and inclusion (DE&I) has gained unprecedented momentum.

As a Black woman navigating a career path through a field dominated by white males, I have encountered both challenges and opportunities, shedding light on the importance of embracing diversity in the workplace.



LaToya C. Haygood

I began my career in county government at the age of 19 as a typist for the Wayne County Register of Deeds in Michigan.

I was a single mother with a 6-month-old baby and a full-time college student, embarking on my journey into adulthood. In 2003, I moved to the Division of Assessment and Equalization as a clerical specialist.

Before this role, I had no knowledge of property assessments or equalization. This transition marked a significant turning point in my professional journey. At that time, most individuals who looked like me were in clerical positions, even in a predominantly Black city like Detroit.

Since my earliest days in property valuation, I've been acutely aware of the disparities in representation and opportunity at every level: local, county, and state.

Navigating a landscape historically dominated by Caucasian males presented its challenges, but with determination and guidance from mentors of diverse backgrounds, I forged ahead, breaking barriers and attempting to pave the

The IAAO Board of Directors, through the leadership of Past President and Executive Director Amy Rasmussen, created the Diversity and Inclusion Task Force in 2020.

Since that time, the task force has worked on several diversity, equity, and inclusion initiatives.

One of the first initiatives was the creation of the IAAO Statement on Diversity. This statement helps identify as a goal that IAAO will be a global leader in the field of assessment professionals while adhering to DEI principles and practices.

The Diversity and Inclusion Task Force is publishing a series of articles from our members to get different perspectives of "What does diversity, equity, and inclusion" mean to them.

Our members come with various



Manny Gallegos

backgrounds, life experiences, personal knowledge, and wisdom. By getting different perspectives we get a better understanding of diversity, equity, and inclusion.

As part of the IAAO Statement on

Diversity, the Diversity and Inclusion Task Force hopes that IAAO is

"A diverse, equitable, and inclusive IAAO will continue to serve as a leader in making the assessment industry more reflective of the communities we serve."

Manuel N. Gallegos is chairman of the IAAO Diversity and Inclusion Task Force

way for others.

As one of the few Black women in my field and the only one at the county executive level, I often find myself standing out in professional settings.

While this has posed its own challenges, it has also provided me with a unique perspective on the importance of diversity and inclusion.

The legacy of resilience and determination passed down from both of my grandmothers has been a constant source of inspiration.

One worked in the cotton fields of Arkansas before moving her family to Detroit in pursuit of a better life, while the other successfully raised a family of five with only an eighth-grade education.

Their stories serve as guiding lights, propelling me forward in my career and reminding me of the importance of perseverance.

In 2018, after dedicating over two decades to the field, I reached a significant milestone by completing my bachelor's degree in business administration and earning a Michigan Advanced Assessment

Officer (MAAO) certification.

This achievement not only marked personal growth but also symbolized hope and possibility for future generations. Today, I am honored to hold the position of assistant division director of assessment and equalization, where I lead a dedicated team responsible for overseeing the valuation of nearly 900,000 parcels.

Beyond my professional duties, I derive immense fulfillment from my roles as a happily married mother of three boys, ages 14, 24, and 28, and as a grandmother.

My eldest son is a Marine veteran, and his service fills me with pride and gratitude.

This journey has been incredibly rewarding, continuously inspiring and motivating me to strive for excellence in all aspects of my life.

Beyond my role within my office, my leadership extends to serving on multiple assessment organization boards, where I advocate for diversity and inclusion within the field.

Recently, I had the privilege of joining IAAO's Diversity and Inclu-



sion Task Force. I am thrilled to contribute to positive change, help break down barriers, and cultivate an environment where every individual can thrive.

Diversity, equity, and inclusion are foundational pillars that underpin our workplaces, transcending mere buzzwords to become essential guiding principles.

Diversity encompasses a wide range of experiences, backgrounds, and perspectives, each contributing unique value to our collective endeavors.

Equity ensures that every individual, regardless of background or identity, has equal access to opportunities and resources, fostering fairness and justice within our organizations.

Inclusion cultivates a sense of belonging where everyone feels respected, valued, and empowered to share talents and insights.

These principles are often discussed but not always fully embraced in certain environments.

While I've witnessed progress toward incorporating diversity,

equity, and inclusion within Wayne County, Michigan, there's still work to be done at all levels.

It is essential that we continue to champion these principles and strive to create workplaces where everyone feels welcome, respected, and able to thrive.

Navigating a career in the property valuation field as a minority has demanded resilience, determination, and a readiness to challenge existing norms.

I've encountered moments where unconscious biases and microaggressions have threatened to undermine my confidence and impede my professional growth.

However, I've also been fortunate enough to encounter allies and advocates who have championed my contributions and supported my advancement. Their support has been instrumental in helping me overcome obstacles and navigate the complexities of a predominantly homogeneous environment.

One of the most powerful lessons I have learned along the way is the importance of amplifying diverse

voices and perspectives.

By creating inclusive environments where everyone feels valued and respected, we can continue to foster creativity, innovation, and collaboration. In doing so, we not only enrich our workplaces but also pave the way for a more equitable and inclusive society.

My journey exemplifies the transformative power of diversity, equity, and inclusion.

Through advocacy, leadership, and a steadfast commitment to fostering a culture of diversity and inclusion, I am determined to leave a lasting impact on Michigan's assessment and equalization field, and hopefully move further into the international level.

Looking ahead, I remain resolute in my commitment to championing diversity and inclusion, inspiring the next generation of leaders, and creating a profession that celebrates the unique contributions of all its members.

**LaTOYA C. HAYGOOD** is assistant division director, Charter County of Wayne Department of Management & Budget Division of Assessment & Equalization



# INSTRUCTOR & COORDINATOR MEETING

# PLAN FOR SUCCESS

Monday, Aug. 26, 2024

**New Time** 1:30 - 2:30 pm

Colorado Convention Center



# Celebrating the nine women IAAO presidents: **Dorothy Jacks, 2018**

**A**s part of the 90th anniversary of IAAO, the association is recognizing the nine female presidents in its 90-year history.

Dorothy Jacks, AAS, FIAAO, was IAAO president in 2018 and serves as elected Property Appraiser for Palm Beach County, Florida.

**Q: During your career, what changes have you seen in the differing attitudes toward women in the workplace?**

**A:** When I started working in the property appraiser's office 35 years ago, there were very few women professionals.

There were a lot of support people who were women but not necessarily in the profession itself, and that's changed enormously.

Now we're seeing many women in management, many women in leadership roles and that makes a huge difference to other women who are coming along behind them just seeing that aspirational moment where there's someone that they can look up to who's like them.

And that doesn't just mean women either, it's also a diversity thing and they can look up to people who look like them and who come from places they come from, and they can relate.

**Q: How do you think the work we do as appraisers impact that change?**

**A:** I think part of it is that at its core, what we do is about equity.

It's about people being treated the same as their neighbors, the same as the other residents of their



*Dorothy Jacks, AAS, FIAAO*

## IAAO's 9 in 90

- 1985 Barbara G. Brunner
- 1997 Carol N. Kuehn, FIAAO
- 2002 Deborah Z. King, CAE
- 2009 Josephine Lim, Ph.D., FIAAO
- 2012 Debra Asbury
- 2014 Kim Lauffer, RES, FIAAO
- 2018 Dorothy Jacks, AAS, FIAAO
- 2020 Amy Rasmussen, RES, AAS, FIAAO
- 2024 Rebecca Malmquist, CAE



county. And that helps because it says that it doesn't matter what the homeowner looks like. We're going to value their property correctly regardless.

So, in a way, the idea of equity in the work you do lends itself to equity amongst the people who do it.

It's important that the staff of an appraiser's office reflects the com-

munity they appraise.

**Q: What was the most memorable thing you remember about your term as president of IAAO?**

**A:** There were a number of things that I was really proud of that happened during my year.

One of them was that it was the first year we had the Women's Ini-



tiative Network luncheon.

We were very concerned about whether it would be a success, certainly because it was an additional cost to attend the event, but we had a fantastic speaker in Minneapolis and it really kind of hit it out of the park.

And it showed us also that there was a real interest in having a presence among women both at our conference and organization.

I think probably the thing I was most honored to be a part of as president was our international initiatives.

I have worked on that since my first years on the board, really trying to expand and impress upon our North American members how important it was to expand into the rest of the world. And that's been exciting. It's been exciting to see women in many of those roles across countries, to meet them and share what we are about at IAAO.

**Q: Is there one person in the organization who you would consider a mentor?**

**A:** I have so many mentors out of the past leadership of the organization. Carol Kuehn, who was a past president, and I served together she was the head of governance, and I was on the board in my early days.

I was just really impressed by her. She was very exacting and very committed to making sure that everything was done by the book. And that's what you needed in an organization.

You need people who hold you to task, and I liked Carol's style.

**Q: Have you stayed in touch with the other members of the nine in 90?**

**A:** I think we all lean on each other in a lot of ways just to share perspectives.

It's pretty amazing to think that there's only been nine in 90 years,

but it's also wonderful to be part of a of a club, as it were, of special women who have risen to the top of this organization, and I just think there's so much room going forward.

I think there's going to be a lot of other really great women leading this organization.

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

**A:** I fell into it like everybody else does ... and I remember my first conference in Chicago I think in about 1995 or so, and I was struck by that there was this profession all over the place, that was kind of wonderful to see people from all over the country.

Like many, I began at the state level, I served on the state property appraiser association, Florida Chapter of IAAO, and of course took IAAO classes early on in my profession, so that's how I got to know IAAO, but it wasn't until (former president) George (Donatello) asked me to serve on the membership committee which would have been around 2008 or 2009 that I really got to know the national organization.

**Q: What advice would you give someone new to the industry?**

**A:** I think the importance of being heard and speaking up.

Too often people, especially women, think that what they have to say isn't valid, or maybe somebody else has already said it, or maybe it's not the right moment.

I don't know that there is the right moment. I think you have to just use your instincts and take that opportunity to speak up.

There's nothing better as a boss now than hearing people say to me, "You know, I'd really be interested in learning x, y, or z or in order to move myself ahead professionally."

That excites me as a boss because

“  
So, in a way, the idea of equity in the work you do lends itself to equity among the people who do it. It's important that the staff of an appraiser's office reflects the community they appraise.  
”

— DOROTHY JACKS

it shows me that people are interested and committed. So, speak up is my biggest message.

I spoke up a lot. I think that it was because I have one brother, and we were raised very equally. There was never any sense of that since I was a woman and he was a guy we should be brought up differently.

So, I don't know if it was because I'd always spoken up, but speaking up is important, people need to know, people who can forward you along in your career, need to know that you're interested.

**Q: What do you see for the future of the profession?**

**A:** I see young people now, our newest generation we're hiring, work quite differently and I think they will want a different organization.

I certainly see more commitment to data and people working with technology on doing different things.

But at its core, it's still a profession which is going to need smart people who are good with the public.

We are all public servants who also are able to sort of technically evolve. I think that's important, being able to evolve with technology.

# Meet the new IAAO instructors

The IAAO Education Committee approved the nine IAAO members who passed the Instructor Evaluation Workshop in March in Southbridge, Massachusetts.

Congratulations to the new junior instructors, certified to teach IAAO courses live, in classrooms.



**BILLY ACKERMAN** is the property valuation administrator (PVA) for Madison County, Kentucky. He was appointed PVA in 2009 and has been elected four times to continue this service

to the community.

He holds a bachelor's degree in finance and a Master of Business Administration, both from Eastern Kentucky University, and has earned the designations of Certified Kentucky Assessor and Senior Kentucky Assessor through the Kentucky Department of Revenue.



**SCOTT BARNES**, RES, is a senior residential appraiser in the Douglas County Assessor/Registrar of Deeds office in Omaha, Nebraska. He began his appraisal career in this office

over 12 years ago and has been in his current position for one year.

He is a veteran of the U.S. Army and holds an associate degree in computer science.

In his spare time, he enjoys traveling with his wife and son and competing in fitness races, finishing the Omaha, Chicago, and Lincoln full marathons as well as the Omaha and Chicago Olympic distance triathlons.



**CHRISTOPHER BONEY**, RES, AAS, serves as the assistant tax administrator for New Hanover County, North Carolina, overseeing real property valuation and assessment operations within the jurisdiction.

With a deep-rooted commitment to serving his community, Christopher brings a wealth of expertise in taxation and administrative management to his role.

A proud native of Teachey, North Carolina, Christopher pursued his higher education at the University of North Carolina at Wilmington and earned a Bachelor of Arts in interdisciplinary studies.

Christopher remains committed to serving his community and looks forward to continuing to make a positive impact in his jurisdiction as well as the state of North Carolina.



**ELLEN BRIDEAU** is the chief assessor for the city of Lowell, Massachusetts.

She's been the chief assessor in Lowell for two years.

Before that, she was the chief assessor for the city of Medford, Massachusetts, and director of assessing in the town of Wayland, Massachusetts.

Before rejoining the "family business" in 2006, she was assistant vice president of operations for Members First Credit Union and worked for 15 years at American Airlines Credit Union, managing its Boston-Logan Airport Branch.

Ellen serves the Massachusetts Association of Assessing Officers (MAAO) as the immediate past president and is on the executive board for Middlesex County Assessors Association.

She is past president of the Massachusetts Chapter of IAAO, along with past president of Middlesex County Assessors Association.



**CHRISTOPHER CECIL** was born in Fort Walton Beach, Florida. When he was 11, his family moved to Prince Rupert, British Columbia. His father is from New Aiyansh, B.C., which is

the ancestral home of their people, the Nisga'a. During this time, the Nisga'a tribal government, after 100 years of negotiations, signed a treaty with both the federal and provincial governments to be declared a sovereign nation within the boundaries of Canada, the first modern treaty of its kind. It helped spark his interest in politics and the environment.

Christopher earned both a B.A. and B.S. in political science and environmental science. He's lived in New Orleans, where he's heavily involved with Mardi Gras.

He's a GIS Analyst II for Mobile County Revenue and president of the Alabama Chapter of IAAO.



**JUSTIN EIMERS**, AAS, RMA, serves as an assessment adviser for IAAO based in Kansas City, Missouri.

He supports IAAO members, staff, and jurisdictions with various assessment-related requests and projects including completing reviews of jurisdictions from Europe to North America.

He has over 18 years of assessment experience, including serving as the Miami County, Kansas, county appraiser.

Justin has served in various roles in the Kansas City Chapter of IAAO



chapter, including as president. He had also served as a member of the IAAO Nominating Committee and was a member of IAAO's Mock Legislative Task Force.

He's been a presenter and moderator at IAAO's conferences and has been a member since 2010. He studied economics at Kansas State University in Manhattan, Kansas.



**ROBERT FISHER, AAS**, is the deputy chief appraiser for the Bulloch County Board of Tax Assessors in Statesboro, Georgia, and serves as vice president of the Georgia Association of Assessing Officials (GAAO).

He holds the Assessment Administrative Specialist (AAS) designation and the Georgia Certified Appraiser (GCA) designation with GAAO.



**ERIC HENDERSON, CAE**, is the director of assessing in Natick, Massachusetts. He graduated from the University of New Hampshire with a Bachelor of Science in business admin-

istration and started his assessing and appraisal career with Cole Layer Trumble (now Tyler Technologies) as a residential data collector.

He progressed through different roles with a focus on commercial appraisal and modeling and worked on revaluation assignments in nine states and over 35 municipalities.

His travels took him from northern Maine to Indiana and many communities in between.

In 2017, Eric fulfilled a career goal by obtaining his Certified Assessment Evaluator (CAE) designation.



**SAGE SULLIVAN, RES, PPS**, is the Tangible Personal Property Division Chief with the Duval County Property Appraiser's Office in Florida.

Before getting into personal property, she worked as both a residential and commercial appraiser with Duval County.

She's been in the appraisal profession since 2005 and in the assessment industry specifically since 2013.

She holds a Bachelor of Arts in mathematics from the University of Rhode Island and a Master of Business Administration from the University of North Florida.

She holds two IAAO designations, the Residential Evaluation Specialist (RES) and Personal Property Specialist (PPS).

With Tyler's data collection, desktop review, and verification services, you have more time to focus on accurate property valuations. Learn how our appraisal services help you reclaim time and deliver fair and equitable valuations.

[tylertech.com/appraisalservices](http://tylertech.com/appraisalservices)  
800.800.2581

# Robert Fisher: My IEW journey

I have always enjoyed teaching. During my time in the Army, I taught my soldiers, informally as their noncommissioned officer and formally as a Joint Fires Observer instructor.

I also trained our partner forces in Afghanistan.

I was an embedded adviser to the Afghan National Army, where we trained pilots and soldiers in the use of close air support with their newly acquired aircraft.



Robert Fisher, AAS

When I left the Army, I transitioned into the assessment profession.

I took courses from both our state certification program in Georgia and IAAO. I knew early on I wanted to teach.

However Georgia's state certification courses are taught only by employees of the Department of Revenue.

My first IAAO course was IAAO 400 Assessment Administration, taught by Stephen White, chief appraiser of Cobb County, Georgia, who was an excellent instructor.

I realized immediately that IAAO courses were the gold standard of assessment education offerings. Stephen described to our class how to become an IAAO instructor, which seemed daunting.

I was encouraged by my former boss, John Scott, to pursue becoming an instructor with IAAO.

I shared this with another colleague and friend, Christine Stinchcomb, CMS. Christine, an IAAO instructor, provided a lot of encouragement as I started my journey to become an instructor.

When I saw the Instructor Evaluation Workshop application open for this year's offering

in Southbridge, Massachusetts, I jumped on it. A few weeks later, I was accepted.

I was excited, but also nervous. I had heard horror stories about how difficult and stressful the process can be.

In the months leading up to the IEW, Heather Moser, IAAO senior director, Professional Development, and her team set up several Zoom calls to introduce us to the process, the other participants, and our evaluators.

The IEW had 15 participants and four evaluators. Our evaluators were Bobby Lee, AAS, Esq.; Terry Taylor, CAE, RES, AAS, FIAAO; David Wallis, CMS; and Christina Gragg, AAS.

Before the start of the IEW, we selected the course we wished to be evaluated on. I chose Course 102—Income Approach.

I knew we'd be expected to present four ungraded five-minute presentations and a 10-minute presentation on the final day that would determine whether we'd become an instructor.

During the weeks leading up to IEW, I studied the course student reference manual and Powerpoint slides for at least an hour a day to ensure I knew the material inside and out.

Now, the time had come to leave for the IEW.

## The nerves

I flew from Savannah to Boston and then drove a rental car to the hotel in Southbridge, Massachusetts.

After checking in, I grabbed a bite to eat and spent the next few hours preparing nervously for the next day.

I didn't sleep well.

When I woke up, I rehearsed my first presentation again and headed down to meet with the other par-

ticipants for breakfast. We chatted about how nervous we were. Most of us barely ate.

After breakfast, we walked down to the IEW classroom and found our seats. Heather opened the session welcoming us and explaining what was about to happen.

We then selected names out of a bag to determine the order of presentations.

During breakfast, we'd talked about how none of us wanted to go first.

My name was first.

As I headed down to the front of the class, I kept thinking, "What's the worst that can happen?"

As I began my presentation, my worst fears were realized.

The presentation I had worked on and rehearsed was automatically flipping through the slides, which threw off my composure for the remainder of my presentation.

I walked back to my seat disappointed but relieved because I had gotten through it. After a minute or so, I received feedback from the evaluators, took a deep breath, and watched the rest of the morning presentations.

We were told that one of the main things the evaluators look for is growth and how we use their feedback to improve each presentation.

Over the first two days, our group dramatically improved with each presentation we gave. We became more comfortable and relaxed.

That was until Tuesday night, the night before our one and only graded 10-minute presentation.

A group of us spent several hours after dinner practicing and coaching one another. This was probably the single best decision I made during this process.

I was able to work through my presentation and get feedback from others based on what we had been hearing from the judges.



While we were all nervous as we broke for the night, we left with more confidence going into the final day.

## The moment of truth

The moment of truth, Wednesday morning, had arrived.

It was time for our final graded presentation. At breakfast, the judges kept to themselves, and everyone seemed to be nervous, just like we were Monday morning.

Once we made it back to the classroom, we again picked the order of presenters. Surely, I wouldn't go first again.

However, first no longer seemed like the worst option. Going last did.

And as luck would have it, my name was chosen last.

I had to sit through everyone's presentations, nervously waiting my turn.

My classmates were all doing well and setting the bar higher and

higher with each presentation.

I became even more nervous.

It was finally my turn. I walked to the front and began my presentation on proper and improper expenses.

I took what the judges had said over the past two days to heart and incorporated their feedback into my presentation.

Ten minutes and 28 seconds later, I was done!

I felt relieved it was over, and we congratulated one another before being dismissed.

We then had to wait the longest two days of our lives to find out if we passed. Would we be IAAO's newest Junior Instructors?

## The email

On Good Friday, we received the email. I passed!

I found out later that nine of the 15 participants in the class became IAAO instructors. While this pro-

cess was certainly not the horror show I had heard about in the past, it is certainly the hardest thing I have done through IAAO, which includes earning my AAS designation.

I would encourage anyone who thinks they want to become an instructor to apply for the IEW and give it a shot. It was an excellent growing experience and gave me a newfound respect for the IAAO instructors who have come before me.

I wish to thank my wife, Sarah, for supporting me through this process and the Georgia Association of Assessing Officials Executive Board for sponsoring me to attend the IEW.

I would also like to thank my fellow participants for encouraging me throughout the process and the evaluators for their wisdom and mentorship.

**ROBERT FISHER**, AAS, is deputy chief appraiser with the Bulloch County, Georgia, Board of Tax Assessors.



# 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

# Why I give to IAAO: A Q&A with library donor Peter Korpacz

This is the first of a series of articles on members sharing a personal connection to IAAO.

Through these stories, see how IAAO has impacted members and how they in turn have impacted other members and the assessment profession.

## How did you develop your interest in libraries?

I first learned of the benefits of library access for research for term papers in high school and college and was fortunate to attend library classes at both educational levels.



Peter Korpacz

I not only learned how to use library materials for education beyond classroom work, but also how to organize my research findings, initially into

papers for classroom work but over time for articles and PowerPoint presentations for trade association webinars and conferences, and for potential client new business and client assignment presentations.

## What interested you about IAAO?

I have been interested in litigation activity dating back to my early days in the appraisal field doing eminent domain appraisals for new highways and road widenings in New York and New Jersey.

In the mid-1990s, I started to take on appraisal assignments for tax appeals and naturally gravitated to membership in IAAO for education and business connections.

## What's your connection?

I have been an associate member since 1995 and have attended almost every annual conference since then. I participated in several special committees dealing with controversial topics and issues.

I am lucky to have participated in nine webinars from 2010 through 2018, 21 presentations at annual conferences (sometimes two presentations at a conference), and four presentations at the annual legal conferences beginning in 2016. I have also been involved in five papers in the *Journal of Property Tax Assessments & Administration*.

At the upcoming August 2024 Annual Conference in Denver, I am participating with four other IAAO members in a panel presentation called "Ask the Experts" where we will be discussing today's hot topics and issues.

## Why do you feel strongly about supporting IAAO?

I am an educator at heart ... it's one reason I started my Korpacz survey.

The industry was at a standstill when I did it and we (appraisers, assessors, etc.) needed to have current real estate market information.

I want people to have as much knowledge as possible in order to come to an informed decision, and what better way than to enrich the Paul V. Coursey Memorial Library with current, free information for members.

## What else can the library do to expand its services?

The list of new acquisitions for the library that is periodically sent to the members is useful and I always read it to see if there are any

► How has IAAO impacted YOU? Send your story to [Leann Ritter](#), director, strategic partnerships.

► All of the library's books are funded by the Library Trust and donations such as from Peter Korpacz. Donations in 2023 enabled the library to add Lobby CRE, a database of income and expense benchmarks for multifamily, office, and industrial property. Through donations, the library is able to continue to subscribe to many trade and academic journals. These funds also support an ongoing digitalization project – adding new collections and resources for the membership.

IAAO is a 501(c)3 organization. Financial gifts are deductible to the extent of the law. To donate directly, see <https://www.iaao.org/store/donation.aspx>. For questions or more information, contact [Ashley Lathrop](#), senior director of Business Innovation.

new publications I can use in my work.

Another service along these lines would be an occasional webinar (semiannual or annual) to feature new acquisitions that are especially timely to help in the continuing tax appeal litigation arena.

The library could devote a section to recent case law impacting assessment practices.

## What do you hope to accomplish through your contributions?

To help the library continue to acquire the latest publications and books and to encourage others to donate as well.

## How do you describe IAAO to others?

I say it has dedicated members with sincere integrity in the mission of estimating fair and supported assessments.



## 2024 Legal Seminar heads to Chicago

**T**he 44th Annual Legal Seminar will take place Dec. 12-13 in Chicago, and **session presentation topics are being sought.**

This year's theme is "Navigating Change."

The seminar will cover legal topics of interest to members of the assessment and property tax industry.

For more information, contact the Legal Task Force chair, **Christina Lynch** ([christina.lynych@cookcountyil.gov](mailto:christina.lynych@cookcountyil.gov)) or the Legal Task Force staff liaisons, **Rachel Mense** ([mense@iaao.org](mailto:mense@iaao.org)) and **Kristin Taylor** ([taylor@iaao.org](mailto:taylor@iaao.org)).

org).

Registration and session descriptions will be available soon.

Sessions will include presentations on recent property tax developments and cases of note, creating good property tax administrative practices, trial ethics, and ethics in governance.

The seminar will take place at the **Swissotel Chicago**, at 323 East Upper Wacker Drive.

Continuing legal education credits (CLEs) will be available.

The amount of CLE credit varies by state. Requests for CLE credit must be made no later than Oct. 1.

### 2024 Legal Task Force

Christina Lynch, chair

Ryan Carpenter

Sheila M. Crapo

Andrew McRoberts

Joel Moser, Esq.

David H. Seed

Ana C. Torres, Esq.

[Rachel Mense](#), staff liaison

[Kristin Taylor](#), staff liaison

• **SAVE THE DATE** •

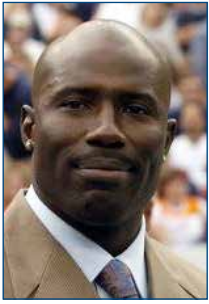
IAAO ANNUAL

**LEGAL**  **SEMINAR**

NAVIGATING CHANGE

**DECEMBER 12 - 13, 2024 • CHICAGO, ILLINOIS**

# Annual Conference news and notes



Davis



Youngman

## Morning conference speakers announced

The opening session for the 2024 IAAO Annual Conference will feature keynote speaker Denver Broncos legend and Pro Football Hall of Famer **Terrell Davis**.



Davis, who played from 1995 to 2001 and won two Super Bowls, is the Broncos' all-time leading rusher and still

holds the record for most post-season single-season touchdowns (eight), which he achieved in 1997.

He was elected into the Pro Football Hall of Fame in 2017. Despite his short seven-year career (with just four full seasons), Davis is often regarded as one of the greatest running backs of all time.

Davis will speak at 8:30 a.m. Monday. The 8:30 a.m. Tuesday Plenary Session speaker is **Joan Youngman, Esq.**, senior fellow and chair of the Department of Valuation and Taxation at the Lincoln Institute of Land Policy in Cambridge, Massachusetts.

## From the IAAO archives

Members running for the IAAO Executive Board have to decide how they are going to promote their campaign.

Brochures, buttons, and even poker chips have been handed out to members at conferences to garner notice and support.

Some candidates even make T-

shirts announcing their candidacy.

When Marty Marshall ran for the board, his supporters made some T-shirts to be worn during the conference to advertise he was running for the District 2 Board position.



Unfortunately, the shirt said he was running in District 3. Quick thinking came up with a fix, but some conference attendees asked him why people were wearing his T-shirts with Post-it notes on the back that had a handwritten "2."

The quick-fix worked. He won the race.

If you have interesting bits of IAAO past, consider bringing them to Denver for the IAAO History Display. Contact **Leann Ritter** at IAAO.



## Check out Colorado's famous Red Rocks park and amphitheatre

Take a short trip to the historic "Red Rocks Park & Amphitheatre" with your colleagues on Sunday, Aug. 25.

Chartered buses will pick up at the Hyatt Convention Center Hotel at 10:00 a.m. and transport to and from **Red Rocks Park and Amphi-**

**theatre**, which is 15 miles west of downtown, for \$30 per person.

Participants will load back up at 2:00 pm to get back to the hotel by 2:30 pm. Register at <https://www.iaao.org/redrocks>.

## Get outside for the inaugural IAAO Disc Golf Tournament

The inaugural Disc Golf Tournament is a great way to get some Colorado fresh air and mix it up with your assessing and appraising peers.

The tournament will be from 10 a.m. to 3 p.m. MDT Sunday, Aug. 25.

**Registration** is \$20 per person (*discounts available\**) and includes two golf discs with a custom design commemorating the 2024 IAAO annual conference in Colorado and a barbecue lunch at the course.

Anyone can **register**. You do not have to be an IAAO member or even an IAAO conference attendee, so bring your significant other if you want to.

Prizes will be awarded to the first-, second-, and third-place teams, with special prizes for the player who gets closest to the pin and for anyone who gets a hole-in-one.

*\* If you have signed up for the WIN Luncheon, you will receive a \$5 discount on your registration.*

Also, early-bird registration by June 30 gets you a \$5 discount (it does not stack with a WIN Luncheon discount).

The **Village Greens Disc Golf Course** is at **9501 E. Union Ave. in Greenwood Village**, about 13 miles from the Colorado Convention Center.

Transportation is not included in registration. Uber or Lyft ride-sharing is the least expensive transportation option.

A special thanks to our sponsor, Data Cloud Solutions, a Woolpert Company.





IAAO President Rebecca Malmquist, CAE, addresses the conference.



From left: Ivana Štrbac, head of the Real Estate Valuation Department with the Republic Geodetic Authority of Serbia; Rebecca Malmquist; and IAAO Executive Director Amy Rasmussen, RES, AAS, FIAAO

## The 2024 GIS/Val Tech Conference, in photos

The 2024 GIS/Valuation Technologies Conference was April 8-11 in Charlotte, North Carolina.

The annual conference, co-hosted by IAAO and URISA, focuses on using technology to improve the property tax assessment process.

The 2025 GIS/Valuation Technologies Conference is set for March 3-6 in Columbus, Ohio.

PHOTOS | DANIEL FUCHS



Ivana Štrbac signs up to become an IAAO member.



Keynote speaker Bonny McClain, with Global Impact Assessment

## Facing Property Assessment Challenges with Aerial Imagery and AI



Wednesday, July 10  
11:00 am Central

Property taxes keep local governments running. Recent economic challenges and an uncertain economic outlook make accurate property assessments more important than ever. In this webinar, you will learn how local governments are turning to aerial imagery companies that combine imagery with artificial intelligence (AI) to improve and accelerate the process.

[REGISTER HERE](#)

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





# Black homeowners start to close gap in property values

Home-value increases in majority-Black ZIP codes outpaced those in white areas, federal statistics show.

BY TIM HENDERSON

Stateline

**B**lack homeowners' property values are on the rise across the country, with some of the biggest upswings in Midwestern and Southern states.

The boon to Black homeowners, after decades of lagging property values, could help them close a racial wealth gap that has kept the American dream out of reach.

Home values increased on average 84% in majority-Black ZIP codes between 2016 and 2023, out-

pacing growth in white ZIP codes, where values grew 69%, according to a Stateline analysis of federal housing and census data.

A hot market during the COVID-19 pandemic, an intensifying housing shortage, and new state and federal efforts to fight appraisal bias may finally be moving Black homeowners a bit toward property value parity.

Morgan Williams, an attorney for the **National Fair Housing Alliance**, an advocacy group, cautioned that the push for more fair housing appraisals remains in the early

stages.

And he said that even unbiased appraisals can perpetuate undervalued housing by using past sales as a benchmark.

"There was, during the pandemic, an increase in Black wealth. There may be some broad policy actions you could trace that to, but I think a lot of that is going to be more housing-market driven," Williams said.

**Recent research** has revealed that homes in majority-Black areas are more likely than those in majority-white areas to be appraised below



purchase offers.

The disparity remains high but has improved recently, according to federal statistics.

The Stateline analysis found that the home price increases in majority-Black neighborhoods since 2016 are a major shift from the prior 15 years.

Between 2000 and 2016, selling prices in majority-Black communities increased by 40% compared with 48% for majority-white areas, and home values fell in more than a fifth of Black ZIP codes.

Since 2016, however, home values increased in every majority-Black ZIP code tracked by the independent Federal Housing Finance Agency and on average outpaced increases in white ZIP codes.

Stateline relied on that Federal Housing Finance Agency [data on ZIP codes](#), which uses sales of similar properties — so-called matched pairs — to estimate price changes over time. U.S. Census Bureau estimates were used to find ZIP codes where most homeowners are Black.

In Detroit alone, rising home prices in Black neighborhoods have created almost \$3 billion in new wealth for Black homeowners, according to a [University of Michigan study released in April](#).

That study focused on 2014 to 2022, the decade after the city's bankruptcy. The Stateline analysis suggests the turnaround extends far beyond Detroit, across the Midwest and South.

The Stateline analysis identified 92 majority-Black ZIP codes nationally, including nine in Detroit and six in Cleveland, where home values have increased since 2016 after losing value earlier in the 2000s. There were 22 such ZIP codes in Georgia, 21 in Michigan, 17 in Ohio and 13 in Illinois, with others in Alabama, Connecticut, Florida, Indiana, Kentucky, Missouri, North Carolina, Tennessee, and Wisconsin.

Another 48 majority-Black ZIP codes across the South and Midwest saw big property value in-

creases of more than 100 percentage points. For instance, ZIP code 32811 in Orlando, Florida, saw 26% home price growth from 2000 to 2016, but that has ballooned to almost 215% in the years since.

Six of the top 10 turnarounds were in suburban Atlanta's Clayton County, which got a boost when a long-vacant Army base was redeveloped into the Gillem Logistics Center, an e-commerce and distribution hub that is projected to add 5,000 jobs and \$4 billion to the local economy, said Erica Rocker, the county's economic development director.

In Clayton County, a new four-bedroom home — with two Tesla chargers, an elevator and keyless doors — recently sold for almost \$700,000. It had replaced a smaller home on the property that sold for \$40,000 in 2020.

The home's ZIP code in Forest Park, 30297, had the nation's largest swing in prices, going from a 27% loss to a 214% gain.

Altimese Dees, a real estate broker who has represented Clayton County in real estate and land acquisitions, said home values became artificially low in the Great Recession.

Foreclosures sank the county's average home price to as low as \$66,500 in 2009, but it has since recovered to about \$253,000 this year, she said.

"We had a historic number of foreclosures between 2006 and 2011. Investors were basically getting these houses for pennies on the dollar," Dees said.

"It was a result of people losing their jobs and income during this time, as well as subprime lending targeting our mostly African-American and minority community. We're thankful for the increase in value, but it's more like getting back to where it should be."

A similar Stateline analysis in 2018 noted a drop in home values in many majority-Black ZIP codes.

Some scholars concluded at the time that, despite the wealth-building potential of home own-

ership, many first-time Black homebuyers would have been better off renting.

In Detroit, resident Jelani Bayi bought his first house in 2021 in the city's 48219 ZIP code, part of the Rosedale Park neighborhood.

He feels like he's building wealth for himself and preparing a place to raise a family when he's ready.

"I definitely think it's increased in value. I've put a lot of time and resources into the house, and values are increasing in Detroit," Bayi said.

"All my adult life I've always wanted to be a homeowner, and it was the right time. I just love it. It was very important to me to live in Detroit."

Bayi said he took advantage of low interest rates in 2021 to buy his \$275,000 four-bedroom brick house. Zillow estimates its value at \$316,200.

Sandra Newman, a Johns Hopkins University professor who studies housing and neighborhood change, said pandemic shifts toward suburban living and remote work may have brightened the fortunes of some Black neighborhoods.

"Price trajectories, especially for Black homeowners, depend heavily on location, location, location. The old real estate saw definitely applies," Newman wrote in an email to Stateline.

Some states, including Mississippi, New Jersey, and Texas, have tried to combat appraisal bias after recent cases made the extent of the problem clear.

In a [California case](#), a Black couple sued after getting a dramatically higher appraisal when they "whitewashed" their home by adding family photos of a white family and removing African American art. After that, the appraisal increased by half a million dollars to nearly \$1.5 million. The case was settled last year for an undisclosed amount.

In a similar Maryland case, a Black couple got an appraisal two-thirds higher when a white acquaintance posed as the owner

of their Baltimore home. That case was settled in March for an undisclosed amount. A Black couple in Ohio also **said they got a higher appraisal** in 2020 after displaying family photos borrowed from a white neighbor.

Because appraisals rely on personal judgment, many states are looking to diversify their ranks of appraisers. But an outmoded training system that includes thousands of hours of supervised work means many young would-be appraisers simply can't find supervisors willing to help them get started.

However, in recent years, the racial gap in appraisals has narrowed in almost every state, according to a **Federal Housing Finance Agency review** published in April.

It gauged the effect of a federal task force started in 2021 that "increased awareness of racial bias in home valuations" for states and other governments. The appraisal gap between homes in majority-Black and majority-white neigh-

borhoods declined from 6% to 3.8%, the study found.

The gap closed in every state but Mississippi, which is working to diversify its appraiser workforce.

E.C. Neelly IV, director of the Mississippi Appraisal Board, rejected the idea that white appraisers like himself are inherently unfair to Black homeowners.

"I've been an appraiser for 34 years, and if you pay an appraisal fee, I don't care if you're white, black, pink, or green, I'm doing a good job for you," Neelly said.

Mississippi used federal funds to pay for training that includes online courses, a move that should allow a more diverse group of would-be appraisers to get licenses.

"This has been just a godsend for the state. Every state is affected by this," Neelly said.

He said most of the roughly 25 graduates of the program are non-white and from parts of the state, such as the Delta region, that des-

perately need more appraisers.

The training program, designed and run by appraiser Melissa Bond, has drawn interest from other states interested in getting younger and more diverse appraisers, Neelly said.

"We need more diversity. It's not just about Black. There are more Black appraisers than Asian, for example," Bond said.

Texas adopted some online and virtual reality training to reduce an appraiser shortage and to diversify its crop of appraisers and was the first state to treat appraisal bias cases as civil rights violations, said Melissa Tran, director of the state's Appraiser Licensing and Certification Board.

And in New Jersey, Democratic Attorney General Matthew Platkin recently announced that state civil rights authorities would investigate appraisal bias there.

**TIM HENDERSON** covers demographics for [Stateline](#). He has been a reporter at the *Miami Herald*, the *Cincinnati Enquirer*, and the *Journal News*.

# INTERNATIONAL RESEARCH SYMPOSIUM

## AMSTERDAM, THE NETHERLANDS / DECEMBER 4 - 5, 2024

The **INTERNATIONAL RESEARCH SYMPOSIUM (IRS)**, sponsored by IAAO and the International Property Tax Institute, will include topics of interest to assessors around the world. The IRS plans to showcase the latest research and developments that have tangible impacts on appraisal accuracy and efficiency.



*Pictured: Mixed-use building "The Valley" in the Zuidas business district of Amsterdam*

Learn more at [www.iaao.org/irs2024](http://www.iaao.org/irs2024)





ASSESSORS' CENTER OF EXCELLENCE

# 2024 WEBINARS

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

**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, 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](https://learn.iaao.org)**

+ THOUGHT LEADER

# You do not rise to the level of your goals. You fall to the level of your systems

BY BILLY BURLE

When I started in this industry years ago, I attended company-sponsored business/sales training, and there was one lesson that always stuck with me.

It was related to the importance of having a system in place.

Often, we all get stuck in this mentality of, "It's the way we've always done things" or "If it's not broke, don't fix it."

The problem is you may have adapted to a process that is broken ... you just don't realize it because there is no basis for comparison.

Here's the exercise. You start with a bunch of numbers randomly placed in a grid format.

The instructor calls out numbers one at a time over a two-minute period. When you hear the number, you need to find it and circle it. At the end of the two minutes, you see how many you were able to circle.

We all thought we did pretty well. You can try it if you like. Find the numbers 13, 8, 10, and 52.

Now we're going to put the first "system" in place.

► This article is provided through the **IAAO Strategic Business Partner Program**.

Strategic partners' thought leader articles are designed to connect with experts, provide information, inspire, and start conversations.

For more information about the program, contact Leann Ritter, Director of Strategic Partnerships, at [ritter@iaao.org](mailto:ritter@iaao.org).

There is now a grid breaking the numbers into quadrants. Repeat the same exercise of calling out numbers (26, 52, 34, 8).

At the end of the two minutes, we were surprised at how many more numbers we circled. The reason is your brain will scan four small quadrants rather than one large one systematically searching for the numbers.

The last part was adding some organization to the information you are receiving.

Repeat the same exercise, but now knowing the numbers will be in the order of the quadrants.

Part 1

47	48	14	65	3	16	27	52
10	26	51	19	15	32	25	8
44	4	62	11	53	10	52	15
8	34	14	19	13	63	24	20
64	13	26	12	13	58	31	60
21	1	45	15	9	34	58	44
48	18	16	55	51	46	8	46
19	57	10	33	65	28	1	55

Part 2

47	48	14	65	3	16	27	52
10	26	51	19	15	32	25	8
44	4	62	11	53	10	52	15
8	34	14	19	13	63	24	20
64	13	26	12	13	58	31	60
21	1	45	15	9	34	58	44
48	18	16	55	51	46	8	46
19	57	10	33	65	28	1	55



The first number is in the first quadrant, second number in the second quadrant, and so on around the grid.

Now find 26, 52, 1, 34. As you can imagine, after the two minutes we had a lot more numbers circled.

Part 3

1	47	48	14	65	3	16	27	52	2
	10	26	51	19	15	32	25	8	
	44	4	62	11	53	10	52	15	
	8	34	14	19	13	63	24	20	
	64	13	26	12	13	58	31	60	
3	21	1	45	15	9	34	58	44	4
	48	18	16	55	51	46	8	46	
	19	57	10	33	65	28	1	55	

The efficiency gains from Part 1 to Part 2 were much higher, as were the gains between Part 2 and Part 3. The efficiency gains between Part 1 and Part 3 were off the charts.

Back to the idea that "The way we've always done it works fine." If you practice Part 1 enough, through repeti-

tion, you may get pretty good at scanning 64 numbers and finding the one that was called out.

We tend to adapt and accept current inefficient systems and accept that we're doing the best we can.

However, no matter how good you get at part one, you'll never hit the numbers you can in Parts 2 and 3.. That's what an integrated, workflow-based system does.

It organizes the data into an efficient system with processes in place to ensure maximum productivity.

Yamhill County, Oregon, is just one of many examples of a jurisdiction that realized "The way it's always been done" just wasn't getting it done.

Derrick Wharff, Yamhill County assessor and tax collector, said they ran their appraisal effort without reappraisal, so it was just the new construction, from November through July.

"We're doing the same effort in four months instead of nine," he said.

"The balance of that is what has allowed us to do reappraisal. That's a 200% increase when you go from nine to four months."

As *New York Times* bestselling author James Clear wrote in his book *Atomic Habits*: "You do not rise to the level of your goals. You fall to the level of your systems."

BILLY BURLE is director of sales and customer success with Data Cloud Solutions, a Woolpert Company. He's also a member of the IAAO Governance Committee.

The graphic features the IAAO-U logo at the top, with the text "ASSESSORS' CENTER OF EXCELLENCE" below it. In the center, there are two overlapping speech bubbles, one yellow and one blue, with the text "DESIGNATION DISCOURSE ZOOM CHATS" next to them. At the bottom, there is an illustration of a laptop screen showing a Zoom meeting with several participants.

## EARN AN IAAO DESIGNATION IN 2024!

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.  
**THURS, JUNE 13, 11am CDT / THURS, OCTOBER 24, 11am CDT**

**DESIGNATION DISCOURSE: MAS & AAS Designations**  
Join MAS and AAS designees to ask your questions and discuss your challenges.  
**THURS, 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)**

# 2024 MAVS: 'Challenges and Opportunities'

The virtual Mass Appraisal Valuation Symposium is June 26-27.

**I**AAO and the International Property Tax Institute will present a joint virtual Mass Appraisal Valuation Symposium June 26-27, and **registration** is open.

The theme of the 2024 virtual MAVS is “Challenges and Opportunities.”

Speakers from around the world will present on mass appraisal, emerging developments in valuation, technology and innovation, the use of data, property tax administration, leadership and ethics, and reviews and appeals.

Full details on the programs are **available here**.

A few of the presentations include:

- “Better Fundamentals for a Better Reappraisal: Getting the Most Out of Your Reappraisal Cycle Using a True Effective Date CAMA System” — Nolan Lawson, reappraisal manager, Guilford County, North Carolina; and Ed Parker, product management director, Farragut Systems
- “Implementing Apartment Valuation Models in Developing and Transitioning Countries” — Paul Bidanset, founder of the Center for Appraisal Research and Technology, and Frank Pichel, PLACE.

- “Use of Geospatial Data and Data Analytics to Overcome Mass Appraisal Challenges in a Fast-Changing World, Hong Kong Experience” — Christy Ng, senior valuation surveyor, Rating and Valuation Department, the Government of the Hong Kong Special Administrative Region of China
- “Managing Property Value Reviews (Informals)/Initial Valuation Complaint Filings” — Susan Drozdowski, director of real estate with the Franklin County, Ohio, Auditor’s Office

Registration fees for IAAO/IPTI members are USD \$219/CAD \$295.

For nonmembers, the fee is USD \$284/CAD \$385. **Register here.**

**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*

 **IPTI**  
International Property Tax Institute

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





# 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).



Sponsored by



August 28, 2024

12:15 pm • \$45

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



# WINE MIXER

**Tickets: \$30**

Tuesday, August 27  
5:30 – 7:30 pm

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



Price includes light food and two drink tickets. The venue is less than a five-minute walk from the Hyatt Regency.

Sponsored by



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

## IAAO Library new materials list

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

New journal articles			
Article title	Journal title/ date	Author(s)	Description
Global office asset trends	<i>The Real Estate Finance Journal</i> / 2023, (39) 2	Anna Amprimo, Tobias Gries, Heather Adivari Horowitz, Christian Major, & Jennifer McCosker	In this article, the authors highlight office trends and anecdotes across the United States, Australia, and several European markets to shed light on how developers and investors are coping with the stresses in diverse urban office markets.
Gun ownership disclosure and localized home prices	<i>Real Estate Economics</i> / 2023, (51) 6	Michael J. Seiler & Liuming Yang	This article examines how the disclosure of local gun ownership information affects property values.
Do opportunity zones create opportunities? The impact of opportunity zones on real estate prices	<i>Real Estate Economics</i> / 2024, (52) 1	James Alm, Trey Dronyk-Trosper, & Sean Larkin	The authors estimate the impact of qualified opportunity zone designation on several dimensions of economic development — residential and business real estate prices — using data from Florida for 2016-2020 and controlling for endogenous QOZ designation in several estimation approaches.
Airbnb or not Airbnb? That is the question: How Airbnb bans disrupt rental markets	<i>Real Estate Economics</i> / 2024, (52) 1	Michael J. Seiler, Ralph B. Siebert, & Liuming Yang	This study focuses on legislative bans imposed on short-term rentals (STRs) and evaluates their effects on long-term rentals in Irvine, California. The authors find that contract rental prices in the long-term rental market decrease by 3% within about two years after the enforcement of STR ordinance.
Compensation – Physical factors due to new highway	<i>Rating and Valuation Reporter</i> / 2023, (63) 12	Christopher Lewsley	The claimant sought compensation under pt 1 of the Land Compensation Act 1973 for the depreciation in value by physical factors caused by the use of public works, being a 40 m spur of new road which was constructed to give access to a new development of over 280 houses.
Contractor's valuation method preferred	<i>Rating and Valuation Reporter</i> / 2023, (63) 11	Christopher Lewsley	The assessment of a purpose-built fertility clinic described in the rating list as "surgery and premises" in a healthcare park which also included a private hospital and a specialist cancer hospital, was reduced because the ratepayer successfully demonstrated why the appeal property should be valued according to the contractor's method rather than the rentals-based approach adopted by the valuation officer.
The value of school quality during a pandemic	<i>Journal of Real Estate Research</i> / 2024, (46) 1	Constant Tra	The COVID-19 pandemic transformed the life of U.S. families during 2020. This paper examines how the dramatic changes to schooling during the pandemic impacted the capitalization of established good schools into home prices in the Las Vegas area.
Overview of captioning requirements for local government	<i>The Municipality</i> / 2023, (118) 12	Lauren Greuel & Claire Silverman	Several laws govern captioning. Trying to figure out which laws apply to municipalities, and in what setting, is no easy task.
Sentiment analysis within a deep learning probabilistic framework – New evidence from residential real estate in the United States	<i>Journal of Housing Research</i> / 2024, (33) 1	Cathrine Nagl	This paper is devoted to the relationship between news sentiment and changes in housing market movements. It provides a novel and straightforward approach to account for heterogeneous expectations of market actors within a probabilistic framework utilizing machine learning. A novel sentiment index shows a persistent and statistically significant explanatory power for the prediction of the housing market, in contrast to common dictionary approaches.
The influence of TIF overlay zoning on residential real estate prices	<i>Journal of Housing Research</i> / 2024, (33) 1	Jeffrey G. Robert & Velma Zahirovic-Herbert	Tax increment financing is purported to spur economic development and promote community interest. However, these overlay zones frequently generate hostility because of their use of public funds. While a large volume of knowledge exists on the impact of residential real estate prices within a tax increment financing district, little is known about the impact of the municipal overlay zone on the surrounding community.

New print resources			
Title	Publisher or journal title/date	Author(s)	Description
<i>Land tenure journal</i>	Food and Agriculture Organization of the United Nations / 2016	FAO & World Bank	This thematic issue on property valuation and taxation in ECA features an overarching summary and nine country case studies: Albania, Kazakhstan, Lithuania, Moldova, the Netherlands, Poland, Serbia, Slovenia and Turkey which were developed on the bases of the detailed country reports presented during the Vilnius conference.
<i>Property tax in Asia</i>	Lincoln Institute of Land Policy / 2022	Edited by William McCluskey, Roy Bahl, and Riël Franzsen	Examines the current state and likely future development of the property tax in 13 Asian countries to raise awareness and the potential for land-based revenue throughout the region.
Bayesian modeling of a standard house configuration model to analyze housing feature impacts in new suburbs without historical sales	<i>Journal of Real Estate Literature</i> / 2024, (32) 1	Christina Yin-Chieh Lin, Andrew Mason, Charles Ma, & Andreas W. Kempa-Liehr	There is a worldwide trend of new suburbs being designed and built to solve the housing crisis. The aim of this study is to anticipate the value of housing features in newly developed suburbs using a Bayesian approach. The authors present the Standard House Configuration Model, where housing feature impacts are analyzed relative to the configuration of a standard house for easy interpretation.

## IAAO Legal Seminar collections added to Research Exchange

Proceedings from the IAAO Annual Legal Seminar have a new home in the Research Exchange.

Material from the 2021, 2022, and 2023 seminars can be accessed.

Each year's content is being

archived in reverse chronological order, and more will be added soon.

Check out these valuable legal resources in the IAAO Research Exchange at [researchexchange.iaao.org/legal](https://researchexchange.iaao.org/legal).



**CELEBRATING 40 YEARS**

*Friends of the*

# PAUL V. CORUSY MEMORIAL LIBRARY

MATCHING  
CAMPAIGN

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

**“** 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

**IAAO**

30 ANNUAL CONFERENCE & EXHIBITION 30

August 25-28, 2024 • Denver, Colorado

Make your 2024 library donation today or plan to donate at the 2024 Annual Conference in Denver.

[www.iaao.org/donate](https://www.iaao.org/donate)

**IAAO**



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

Title	Publisher or Journal title/ date	Author(s)	Description
Lowe's Home Improvement Inc., Plaintiff, v. Multnomah County (Oregon) Assessor, Defendant	Tax Court of Oregon, Magistrate Division, Property Tax	Tax Court of Oregon	Plaintiff appealed a Real Property Order from the Multnomah County Board of Property Tax Appeals (BOPTA), mailed March 25, 2021, that reduced Plaintiff's real market value from \$17,941,520 to \$15,670,000 for the 2020-21 tax year. Plaintiff is seeking a lower value than was determined by BOPTA.
Ready for takeoff?	<i>Valuation / 2024, (28) 3</i>	Lamar Ellis	It's important for appraisers to understand the rules and regulations and their responsibilities before they buy an unmanned aerial vehicle for use in property inspection and analysis.
Trends and considerations for appraising agricultural properties	<i>Canadian Property Valuation / 2023, (67) 4</i>	Brandon Wilcox & Kim Passmore	The authors "harvest" some of real estate's general principles and apply them to a farming context by examining how wars, disease, weather, and interest rates will keep farmland dynamic for years to come, and how basic valuation adjustments and units of comparison differ by consumer types in agricultural appraisal.
The time is now for Canada's appraisers to develop an ESG valuation strategy	<i>Canadian Property Valuation / 2023, (67) 4</i>	Rob Purdy	Environmental, social, and governance (ESG) will soon have a greater influence within the property valuation and transaction market, and it is essential for experts to figure out how to establish a solid appraisal process that considers various ESG elements, especially on the sustainability side.
Loss of use analysis: A fresh look at the proxy model	<i>Canadian Property Valuation / 2023, (67) 4</i>	John E Farmer, Gina Gallant, & Norris Wilson	The Proxy Model is a variation of the land rental approach to value. In this case, the land rental rate is a proxy for the economic return for land which, when applied to the market value of the land, results in an estimate of nominal annual rent.
Valuing data	<i>IVSC Perspective Papers / 2024</i>	International Valuation Standards Council (IVSC)	This paper addresses the complex nature of data valuation, emphasizing its critical role as an intangible asset within the modern economy.
Rethinking property taxes	Government Finance Officers Association	Shayne Kavanagh & Christopher R. Berry	Many local government revenue structures are based on assumptions that no longer hold today due to digitization, data globalization, demography, political changes, and other trends. Further, fairness is becoming an increasingly important concern for public finance. For these reasons, the Rethinking Revenue project is taking a fresh look at how revenues are raised.
Windemere Real Estate LLC, V. City of Warren	<i>The Michigan Assessor / 2024, March-April</i>	Michigan Tax Tribunal	"Petitioner, Windemere Real Estate LLC appeals ad valorem property tax assessments levied by Respondent, City of Warren. Petitioner contends that the subject has excess building square footage which amounts to significant functional obsolescence to the property. The subject was originally constructed as a hotel and conference center... Respondent contends that relying just on number of rooms in a continuing care retirement community (CCRC) is not appropriate. The number of beds per room as well as the rooms themselves are important units of comparison in the income analysis."
Macatawa Bank V. City of Holland	<i>The Michigan Assessor / 2024, May-June</i>	Michigan Tax Tribunal	"The Tribunal finds, based upon the Findings of Fact and the Conclusions of Law set forth herein, that Petitioner's claim of vertical penetration to the subject building is not a form of functional obsolescence. Petitioner's representation of the subject's circular staircase does not signify area that is functionally obsolete in the context of an owner-occupant (especially given Petitioner's use of the total building). Likewise, Petitioner's contrived NRA is not applicable to the subject as an owner-occupied commercial building."

# IAAO SCHOLARSHIPS AND GRANTS



## **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 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.

## **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.

## **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](http://iaao.org/scholarships)**

## GIS APPLICATION SUPERVISOR

### DALLAS CENTRAL APPRAISAL DISTRICT DALLAS

The Dallas Central Appraisal District is seeking a highly motivated and experienced GIS Application Supervisor to join our team.

As a GIS Application Supervisor, you will be responsible for overseeing the development, implementation, and maintenance of GIS applications.

You will also be responsible for supervising a team of GIS professionals and ensuring that all projects are completed on time and within budget.

If you are a self-starter with a passion for GIS and a desire to lead a team of professionals, we encourage you to apply for this exciting opportunity. We offer a competitive salary, comprehensive benefits package, and a dynamic work environment.

### BENEFITS INCLUDE

- Medical
- Vision
- Dental
- Wellness Program
- Retirement Plan
- Deferred Compensation Plan
- Life Insurance
- Paid Time Off
- Advancement opportunities

**Salary range:** \$70,895 to \$111,760

### ESSENTIAL DUTIES AND RESPONSIBILITIES

Candidate will assist in GIS programming projects in collaboration with appraisal and technical staff and support GIS application development for multiple platforms. Candidate will share some supervisor responsibilities with the Mapping Supervisor over a team of seven GIS Specialists.

### REQUIREMENTS

- A minimum of two years' experience developing in a standard geospatial industry development language (e.g., C#, .NET, JavaScript API 3.x and 4.x, HTML5/CSS) and frameworks for both desktop and web platforms.
- Strong leadership and project management skills
- Excellent communication and interpersonal skills



- Ability to work independently and as part of a team
- Strong problem-solving and analytical skills

### PREFERRED

A bachelor's degree in geographic information systems or related field with at least five years of relevant experience or equivalent combination is preferred.

### PHYSICAL & MENTAL ABILITIES

The position requires the ability to concentrate on assigned tasks and the ability to manage time effectively in order to meet production and quality objectives. Incumbent must be able to operate office equipment including computers (keyboard and touch) and calculators.

Incumbent must be able to communicate clearly on the telephone and face to face, including the ability to ask questions that will bring forth the information needed to make sound decisions.

At the Dallas Central Appraisal District fairness and equality are the core of who we are.

We are committed to inclusion across race, gender, age, religion, identity, and

experience. The District is an equal opportunity employer.

### CONTACT

- John Fell
- Email: [fellj@dcad.org](mailto:fellj@dcad.org)
- Phone: 214-631-0520

## SENIOR APPRAISER RESIDENTIAL/ COMMERCIAL IMPROVEMENTS

### CHARLOTTE COUNTY PROPERTY APPRAISER

PORT CHARLOTTE, FLORIDA

Under the direction of the Real Property Director, the Residential/Commercial Improvements Senior Appraiser supervises the work by other department personnel in the gathering and analysis of all residential/commercial improvements for ad valorem tax purposes.

The Residential/Commercial Improvements Senior Appraiser conducts on-site inspections of occupied/unoccupied properties and desk top reviews to measure, sketch and collect physical building



characteristics, including but not limited to, type, condition, quality of workmanship and construction materials.

## REQUIREMENTS

- Graduation from an accredited high school or possession of an acceptable equivalency diploma, Associate or Bachelor's degree preferred.
- Minimum of seven years mass and/or single property appraisal experience or seven years of experience in construction management or a related field. Equivalent combination of education, training and experience that would reasonably be expected to provide job-specific competencies also considered.
- State certification (preferred) or professional designation bestowed by a recognized appraisal organization. Must obtain CFE designation within (two) years of employment. Enrollment in classes required to obtain CFE designation is contingent upon class availability and departmental needs.
- Must demonstrate excellent verbal and written communication and interpersonal skills.
- Ability to interpret statistical measures

accurately and efficiently.

- Have experience in the use of software such as Apex, Outlook, MS Excel, MS Word to compile, interpret analyze and display data.
- Management experience or demonstrated managerial ability.
- Familiarity with tools used in the field appraisal process such as but not limited to a tablet PC.
- Possession of a valid Florida driver's license.

## JOB DUTIES

The job duties illustrated are intended only as an example of the types of work performed by incumbents assigned areas. Omission of specific duties does not exclude them from a position if duties are similar, related or are a logical assignment of the position.

- Act in a supervisory capacity over other department personnel. Conduct employee performance evaluations.
- Assist in the scheduling of requested leave and time sheets for department personnel.
- Coordinate all reviews in appraisers' assigned work areas for timely comple-

tion of tax roll; including but not limited to permits, sales, owner request, and five-year reviews.

- Monitor the performance levels of staff to ensure timely completion of assigned work and ensure accuracy of data collection.
- Complete annual compilation and analysis of local construction cost data.
- Measure, sketch and photograph/image improvements, record construction characteristics such as type, condition, quality of construction and other relevant data and notes; classify improvements in accordance with current office standards and FL DOR standards.
- Conduct statistical analysis and review valuation techniques to accurately reflect market value of residential/commercial real property within the County.
- Maintain knowledge of professional appraisal practices and standards necessary for effective performance of the Property Appraiser's office.
- Explain and defend appraisals to property owners and/or their agents, before the Value Adjustment Board, Special Magistrate, or in court.
- Assist others as needed, with their

# 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.*



duties to ensure timely and accurate completion of tax roll.

- Training of new personnel.
- Assist with procedural changes necessary to meet new or additional requirements.
- Advise Assistant Director/Director of all matters affecting departmental operations coming to your attention.

### KNOWLEDGE, SKILLS, AND ABILITIES

The Senior Appraiser Residential/Commercial Improvements is expected to acquire knowledge and demonstrate skills reflected below within the first six months of employment.

- Knowledge of techniques, methods and procedure of property appraisals including recognized approaches to valuation, general land values and land use characteristics in the County.
- Ability to define problems, collect data and establish facts, draw valid conclusions and recommended actions with limited supervision.
- Knowledge of real estate appraisal

methods and techniques including types of building construction.

- Knowledge of or ability to learn the Computer Assisted Mass Appraisal (CAMA) system to organize, plan, review and prepare daily work assignments.
- Knowledge of Florida statutes, and rules of Florida Department of Revenue related to the appraisal of real property.
- Knowledge of legal descriptions, metes and bounds and related means of locating property from County maps.
- Ability to answer questions tactfully and provide information to the public.
- Ability to identify and classify all types of commercial and residential improvements.
- Skilled in operating a desktop computer and/or tablet and related software applications.
- Ability to review properties in a timely manner.

### WORKING CONDITIONS & PHYSICAL DEMANDS

Functions for this position are performed both in the office and outdoors

with periods of driving county vehicle.

Frequent driving, standing, walking, bending, and/or working on irregular surfaces.

The employee may occasionally be required to lift up to 25 pounds.

Requires occasional attendance at weekend or evening meeting and conferences.

### WHERE TO APPLY

#### Charlotte County Property Appraiser

18500 Murdock Circle, Room 328

Port Charlotte, FL 33948

Phone: 941-743-1470

Fax: 941-743-1499

Email: [ccpaadministration@charlotte-countyfl.gov](mailto:ccpaadministration@charlotte-countyfl.gov)

Application Information: [www.ccapraiser.com](http://www.ccapraiser.com)

Salary range: \$48,530 to \$84,928

Salary will be based upon candidate's qualifications and experience

**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!**



## + MEMBER NEWS

### ► New Designees

## AAS

ASSESSMENT ADMINISTRATION SPECIALIST

**CHELSIE J. CORNELIUS**, PPS, AAS, earned the Assessment Administration Specialist designation. She is Personal Property Appraisal Manager with Wake County (North Carolina) Tax Administration. She's been in the profession for 22 years and serves on the IAAO Education Committee.



**MICHAEL D. POLLOCK**, AAS, earned the Assessment Administration Specialist designation. He is Deputy Assessor/Collector with Forsyth County, North Carolina. He's been in

the profession for 24 years and holds a Bachelor of Fine Arts degree from the University of North Carolina School of the Arts in Winston-Salem.

## CAE

CERTIFIED ASSESSMENT EVALUATOR



**GANJANAPORN LUTHER**, Ph.D., CAE, earned the Certified Assessment Evaluator designation. She is Compliance Coordinator with Bexar Appraisal District in Texas. She's

been in the profession for nine years and holds a Doctorate of Philosophy degree from the University of the Incarnate Word in San Antonio, Texas.

## CMS

CADASTRAL MAPPING SPECIALIST



**ARIEL LAYNE BROOKS**, CMS, earned the Cadastral Mapping Specialist designation. She is GIS Technician with Pulaski County (Arkansas) Assessor and has been in the profession for 13 years.



**JAMES M. GOODALL**, CMS, earned the Cadastral Mapping Specialist designation. He is Senior Appraiser/Supervisor with Pulaski County (Arkansas) Assessor. He's been in the pro-

fession for nine years and holds a Certified Land-Title Searcher designation from the Florida Land Title Association in Tampa.

**ROBERT ALDERMAN MURPHY**, CMS, earned the Cadastral Mapping Specialist designation. He is Real Estate/Mapping with Pulaski County (Ar-

kansas) Assessor. He's been in the profession for three years and holds a Juris Doctorate from William H. Bowen School of Law in Little Rock.

## RES

RESIDENTIAL EVALUATION SPECIALIST



**RANDALL K. HORNE**, RES, earned the Residential Evaluation Specialist designation. He is Senior Real Estate Appraiser with Prince George County (Virginia) Real Estate Assessor's Office. He's

been in the profession for nine years and holds a Bachelor of Science degree in business administration from the University of Richmond in Richmond, Virginia.

**ANDREW JAMES LEE**, RES, earned the Residential Evaluation Specialist designation. He is an 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 accounting and a Bachelor of Business Administration in finance from the University of Lamar in Beaumont, Texas.

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



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)