

FAIR+EQUITABLE

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

2024 CONFERENCE ROUNDUP

The IAAO Annual Conference in Denver was attended by nearly 1,700 people and was one of the largest conferences in recent history. | **Page 6**

INSIDE

- IAAO history: Kansas City, here we come | **14**
- 2025 board elections begin Nov. 1 | **18**
- The Maui fires, a year later: 'The greed is sickening' | **20**

IAAO SCHOLARSHIPS AND GRANTS



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For applications or more information about any of these programs, visit iaao.org/scholarships



6 NEARLY 1,700 ATTEND IAAO'S 90TH ANNUAL CONFERENCE



22

SOME MAUI PROPERTY OWNERS CAPITALIZED ON THE CRISIS

Some property owners have received lucrative property tax breaks for housing wildfire survivors, in some cases worth more than \$10,000 a year.



34

OPINION: HOW BIG RETAILERS USE LAND TO MONOPOLIZE MARKETS

Big box stores and major retailers and grocers routinely use restrictive deeds and sales contracts to lock up land in local communities and keep out competition.



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INTERNATIONAL ASSOCIATION
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Valuing the World

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IAAO.ORG

INSIDE

2 OVERVIEW

IAAO President Rebecca Malmquist

28 WHY I GIVE: KENNETH VOSS

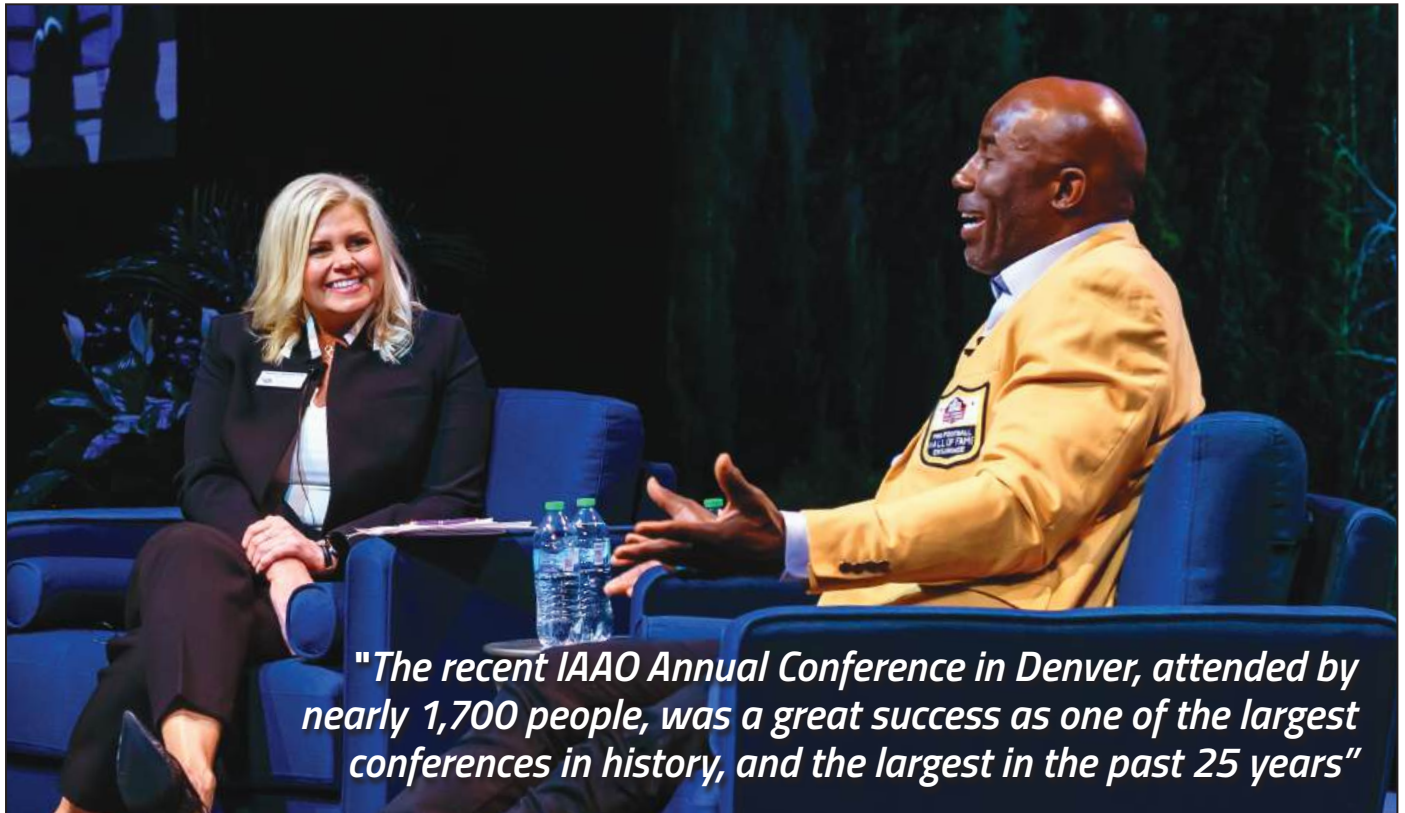
"I am a member of the Appraisal Institute. My heart is with IAAO. I consider IAAO as a family. I've formed tremendous friendships over the years."

39 IAAO ABSOLUTE

Member news: jobs, new designs, etc.

40 THOUGHT LEADER

Navigating the unknown to responsibly revolutionize mass appraisal



"The recent IAAO Annual Conference in Denver, attended by nearly 1,700 people, was a great success as one of the largest conferences in history, and the largest in the past 25 years"

REBECCA MALMQUIST, CAE

IAAO President

With only a few months left in the year, we are starting to look back and review what we have accomplished and what remains to be done.

The recent IAAO Annual Conference in Denver, attended by nearly 1,700 people, was a great success as one of the largest conferences in history, and the largest in the past 25 years. From the Keynote session by former NFL star Terrell Davis to special events, attendees benefited from the meeting. It's a long week and this year we provided "survival kits" to attendees, and special thanks to the KC IAAO Chapter for help putting those together.

At the Closing Banquet, I noted that at the 2023 Closing Banquet, I talked about my theme for 2024 being: "Together: Daring to Climb New Heights."

I think we have made great

strides in 2024 and wanted to take a moment to mention and celebrate some of the things we have done together.

This year has been quite busy and intense, and we have accomplished a lot!

The Board of Directors made some bold decisions to make some organization structural changes in terms of affinity groups and the DEI council which you, the members, approved in the special election earlier this year, and we are now working to establish.

If you attended the Town Hall at the conference, you heard that we have been working with a consultant, the Ivy Group, to help us establish the governance framework. Applications for the inaugural council are closing and we will have the council in place before the end of the year.

I couldn't be prouder of the Board of Directors and our

members and staff who have made this happen.

We have come TOGETHER with our affiliate associations as well. We have started meeting with the Appraisal Institute, Appraisal Institute of Canada, and the American Society of Appraisers to rebuild and build new relationships between our organizations.

We are creating a joint Task Force with the Appraisal Institute that will be made up of some members of both organizations to look at and explore ways we can work more together.

Our international efforts have ramped up again to pick up where previous presidents left off before the pandemic. We have attended events hosted by the Institute of Revenues, Rating and Valuation, The European Group of Valuers' Associations (TEGOVA), the International

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President Rebecca Malmquist, CAE, SAMA presented Ivana Strbac and Darko Vucetic of the Republic Geodetic Authority of Serbia recognition of the new Southeast Europe Chapter of IAAO.

Valuation Standards Council (IVSC), the Valuation Office Agency (VOA), Royal Institution of Chartered Surveyors (RICS), and the Appraisal Institute of Canada (AIC).

We visited our Serbian friends and colleagues in Bucharest and saw the creation of a new chapter – the Southeast Europe Chapter of IAAO. The new chapter is so energetic to get established and to start meeting.

I was pleased to see Ivana Strbac and Darko Vucetic of the Republic Geodetic Authority of Serbia attend the conference and be recognized on their efforts to get the new chapter underway.

IAAO Executive Director Amy Rasmussen and I hope to attend one of the chapter's first meetings, in between other meetings we have scheduled in Europe this fall. In addition, we have signed a Memorandum of Understanding and have approved the Chapter Bylaws.

In addition, we are making a

first trip to South America as we take part in the V20 Summit & Conference Brazil 2024. Over the years we have expanded beyond North America to Europe, Asia, and Africa but have had limited contact with organizations in South America.

They face the same challenges we do and are interested in many of the assessing tools we are. Their conference theme is "Valuation for Sustainability and Inclusive Growth: Bridging Finance and the Digital Divide."

As the world continues to become intertwined IAAO receives more and more contacts from groups around the world and we have worked to assist and expand our international efforts.

We will end 2024 with the International Research Symposium in Amsterdam in December. We are partnering with the International Property Tax Institute on the conference and hope that you can consider attending.

MISSOURI, U.S.

Homeowners in this town have dodged property taxes for almost 40 years ... here's how

Soaring property taxes can turn once-affordable homes into for-sale signs.

But in Ballwin, Missouri, a St. Louis suburb, homeowners have dodged this headache for nearly 40 years. This city of 31,300 hasn't charged municipal property taxes since 1987. Zilch.

No wonder Ballwin ranks second on [realtor.com](#)'s list of Hottest ZIP Codes of 2024. (Gahanna, Ohio, a suburb of Columbus, finished first.)

With houses selling fast — Ballwin had 112 houses on the market as of Sept. 11— and many are already gone by the time you finish this sentence.

In August, 65% of properties sold

above the asking price, and houses stayed on the market for just 14 days, even with 30-year mortgage rates, hovering around 6.35%.

While Ballwin doesn't have municipal property taxes, other fees make up for it.

A mix of sales taxes, utility gross receipts taxes, and recreational revenues fill in the gaps.

Ballwin's quality of life is a big draw. It scores an A+ on niche.com for its restaurants, coffee shops, schools, and job opportunities. Its parks are also highly rated, but there is a catch.

Housing in Ballwin reflects its popularity. With a gonzo seller's market, the median listing price is around \$409,000.

So how does Ballwin's zero property tax and sales tax stack up against other cities on [realtor.com](#)'s list?

Gahanna, Ohio, with a typical home assessed at \$200,000, puts

the total for the 2022 tax year at \$5,227, with the city's portion just \$147. Homes there typically stay on the market for just 11 days.

In Salem, Massachusetts, the median home price won't exactly cast a spell on you.

They're \$596,000, good for third place and ahead of Basking Ridge, New Jersey, at \$967,000. Property taxes account for about half of Salem's revenue with a rate of 14% per year. A \$200,000 home would result in an annual tax bill of \$28,000.

In Rochester, New York, property taxes, including the school rate, total \$11.105 per \$1,000 of assessed value. A \$200,000 home would incur \$2,221 in taxes. Despite the lower home prices in this city of 211,000, properties typically sell within eight days, the fastest turnover on the list.

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Nearly 1,700 attend IAAO's 90th Annual Conference

Participants took part in nearly 70 educational sessions, visited up to 50 booths in the exhibit hall, and met with peers at networking events in Denver.

Nearly 1,700 attendees, speakers, and business partners took part in the 90th Annual IAAO Conference in late August in Denver.

Participants took part in nearly 70 educational sessions, visited booths in the exhibit hall, and met with peers at several networking events.

Among the featured programs were the keynote address and plenary sessions.

NFL Hall of Famer and former Denver Broncos running back Terrell Davis was the keynote speaker.

During a fireside chat, Davis and IAAO President Rebecca Malmquist, CAE, discussed his football career and his life after the NFL.

Davis was instrumental in the Broncos victory over the Green Bay Packers in Super Bowl XXXII.

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

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

In the plenary Best Practices and Real-World Challenges, Joan

Youngman Esq., and Semida Munteanu of the Lincoln Institute of Land Policy joined Ruud Kathmann and Luc D. Hermans of the Netherlands Council for Real Estate Assessment to explore the challenge of applying best practices in the real world of property taxation, illustrated by general perspectives from the Netherlands.

The country has an assessment system similar to the U.S. and similar goals for a stable, efficient, and continuously improving system that earns the trust of taxpayers.

In the second plenary, Assessing the Third Dimension: New York



City's Journey to 3D Cadastre, Carmela Quintos Ph.D., New York City Department of Finance, and Linda Foster of Esri reviewed 3D Cadastre and how by leveraging GIS New York City developed a state-of-the-art, three-dimensional tax map and a one-stop shop portal for property owners.

Property owners can verify their building and land data for accuracy; view and challenge their assessments and exemptions; view their sales, mortgages and recordings; and trace the history of lot changes to their parcels.

The three-dimensional perspective lets assessors walk around buildings and see interior floor plans.

The 3D feature enables the potential development of 3D variables, such as views, for valuation.

At the Women's Initiative Network Luncheon, Appraisal Institute President Sandra Adomatis, SRA; Appraisal Institute of Canada President Dena Knopp, P. App., CRA; Alachua County Property Appraiser Ayesha Solomon; and Los Angeles County Director of Legal, Exemptions, Assessment, and Public Services Dara Smith reviewed with President Malmquist industry issues and their roles as leaders.

The conference also offered the exhibit hall, where firms presented the latest in assessment technology; the annual awards presentations; the Welcome Reception at the Colorado Performing Arts Complex; and the closing banquet, where attendees were encouraged to attend the 2025 conference, Sept. 21-24 in Orlando, Florida.





The Los Angeles County Assessor's Office with IAAO President Rebecca Malmquist, CAE, above, and Wake County Tax Administration, North Carolina, below, each took home a Distinguished Assessment Jurisdiction Award at the 2024 IAAO Annual Conference in Denver.



The 2024 IAAO award winners

Virginia Cup

★ Florida

The Virginia Cup honors the state that has the most designees in one year. The 2024 Virginia Cup goes to Florida, with 21 new designees.

The history of the Virginia Cup dates back to 1990 when the Virginia Association of Assessing Officers challenged other states and provinces to increase the number of people earning IAAO designations. The goal of this challenge is to increase professionalism in the assessing field.

Clifford B. Allen Most Valuable Member Award

★ L. Wade Patterson

Wade Patterson joined IAAO in 1992 and has served in various capacities. He served on multiple committees and task forces. He served on the Board of Directors, as well as vice president, president-elect, president in 2022. He also has been active in the Oklahoma chapter.

He worked as the Garfield County Assessor in Oklahoma. During that time, he led his office into the future using technology and techniques to ensure a fair and equitable assessing system.

Distinguished Assessment Jurisdiction Award

★ Los Angeles County, California ★ Wake County, North Carolina

The Los Angeles County Assessor's Office partnered with multiple entities to create programs in real estate appraisal that provide the framework for success in government sectors. Two programs were developed.

The first is appraiser training at West Los Angeles College. It offers the theoretical training of appraisal principles, allowing the department to keep up with the demands of on-the-job training to equip staff, and maintain a consistent pipeline of qualified candidates for employment in the Office of the Assessor.

Also, the Appraiser Assistant Training

Program at Rio Hondo College provides job-essential assessment education.

The second winner is **Wake County Tax Administration**. The 2024 Revaluation project for Wake County explicitly demonstrates the required managerial procedures and internal controls necessary for a successful mass appraisal of real property. Wake County finished the 2024 mass appraisal revaluation of more than 427,000 parcels. As of March 1, 2024, the county received requests to informally appeal assessed value equal to 3.4% of all parcels in the county; a whole percentage decrease compared to previous revaluations.

Emerging Professional Award

★ Krystal Ikard, PPS, Madison County, Huntsville, Alabama

As a state-certified appraiser and holder of the Personal Property Specialist designation, Krystal demonstrated her expertise and dedication to excellence in her work. One of Krystal's

most commendable attributes is her commitment to helping her peers succeed. She volunteers her time to tutor colleagues who are preparing for certification exams, leveraging her expertise to provide guidance and encouragement.

She embodies the values and ideals of IAAO and serves as a role model for emerging professionals in our field. Her dedication and passion for assessment administration make her truly deserving of recognition.

Harry Galkin Award

★ **Daniel J. Fasteen**, Tyler Technologies Inc., Rosemount, Minnesota

Dan is a senior research scientist with Tyler Technologies, and has been an IAAO member since 2012.

He has spent nearly 15 years giving back to IAAO by serving on IAAO committees and task forces, as well as presenting 21 times at numerous IAAO conferences, and has been a valued workshop instructor at many of those conferences. In addition, Dan has also been published seven times in assessment centric publications, including an IAAO book.

Ian W. McClung Global Award

★ **James Russell Thimgan**, Thimgan & Associates Inc., Goodyear, Arizona

Russ has been a frequent conference presenter on the work being completed in Serbia, most recently at the GIS/Valuation Technologies Conference, the IAAO Annual Conference, and the Mass Appraisal Valuation Symposium.

Russ has been an important part of establishing the Southeastern Europe Chapter of IAAO. He's shown that it is one

CEAA awarded

Williams County, North Dakota

CEAA First Recertification

Bexar Central Appraisal District, Texas

DeKalb County Board of Assessors, Georgia

Real Property Assessment Division County of Maui, Hawaii

CEAA Second Recertification

Ada County, Idaho

El Paso Central Appraisal District, Texas

City of Hampton, Virginia, Office of the Assessor of Real Estate

Leon County, Florida, Property Appraiser's Office

Orange County, Florida, Property Appraiser's Office

Sarasota County, Florida, Property Appraiser's Office

Washington County, Arkansas, Assessor's Office

CEAA Third Recertification

Seminole County, Florida Property Appraiser's Office

thing to teach our international community top valuation practices, but it is another to understand their challenges and continually advocate for the advancement of practices and standards throughout the industry.

Instructor of Excellence Award

★ **Robert T. Lee**, AAS, Lee Law Firm Mount Juliet, Tennessee

Bobby is a senior instructor in great demand. He holds the AAS designation and in 2023 he was the independent reviewer of the newly rewritten Course 402. He successfully taught the beta test

of the course to 16 students in Memphis, Tennessee, and since taught that course four more times across the U.S.

In the last year, he served as a judge at the IEW in Alabama and Massachusetts, in addition to meeting his demands on the Board of Directors. Besides his time and commitment, Bobby is always respectful and kind to those with whom he works, traits of a person with esteemed character.

John A. Zangerle Award

★ **Equal Eyes**, Minnesota Association of Assessing Officers

This year's winner of the John A.

Special thanks to the IAAO STRATEGIC BUSINESS PARTNERS



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



The North Carolina Association of Assessing Officers was awarded the 2024 Outstanding Chapter/Affiliate.

Zangerle Award is the publication Equal Eyes by the Minnesota Association of Assessing Officers. Created by assessors for assessors, Equal Eyes is designed to educate and inform MAAO members through content relevant to the mass appraisal profession, career development, and property tax policy with education, global diversity, and technology at the forefront. Their editorial staff continually produces excellent content relevant to the mass appraisal profession near and far, expanding their horizons to include cutting-edge related topics that are applicable worldwide.

John C. Donehoo Essay Award

★ **LaToya C. Haygood, Wayne County Equalization, Detroit**

The 2024 winner of the John C. Donehoo Award is LaToya Haygood for her article "Embracing DEI: A Black woman's perspective in a predominantly white male field" published in the June issue of Fair+Equitable.

The article describes how LaToya showed resilience, determination, and a readiness to challenge norms. One of the most powerful lessons she learned along the way was the importance of amplifying diverse voices and perspectives.

Kenneth J. McCarren Award

★ **Jesse Zhu, Los Angeles County Assessor's Office**

Named after Kenneth J. McCarren, IAAO's second president, this award is presented to the IAAO member who recruited the most new IAAO members.

IAAO's top recruiter was Jesse Zhu, president of the Los Angeles County Chapter of IAAO and a supervising appraiser in



Tracy Drake with his 2024 Professional Development Lifetime Achievement Award

the LA County Assessor's Office.

Matylda Zurowska Hudak Member of the Year Award

★ **Manuel Gallegos, Los Angeles County Assessor's Office**

Manny is a supervising appraiser for the Los Angeles County Assessor's Office and has been a member of IAAO since 2009. He has served as president of the Los Angeles Chapter of IAAO, and on several IAAO committees over the past 15 years, including most recently chairing the DEI Task Force.

He is blazing a trail to develop growth in diversity for the organization and for his leadership.

Outstanding Chapter/Affiliate Award

★ **North Carolina Association of Assessing Officers**

NCAAO wins the award for their vision of improved engagement. Their leadership envisioned creating a committee that would serve as a liaison between North Carolina assessment professionals and IAAO to promote education and involvement in programs and events offered by IAAO.

The Affiliation Committee is comprised of NCAAO members from each of the seven regional tax associations who are active in IAAO, and at least one IAAO instructor. The Affiliation Committee works hard to keep members engaged with IAAO programming and events.

Professional Development Lifetime Achievement Award

★ **Tracy S. Drake, CAE, RES, AAS, Clay County Property Appraiser's Office, Florida**

Tracy is a huge promoter of education and IAAO designations. Countless professional designees throughout Florida have reached out to Tracy for assistance in writing a demo appraisal for a CAE, or to assist in proctoring a master exam or case study for a prospective designee. Six designees in his office are a credit to Tracy's focus on education.

With over 30 years of experience in his office, Tracy has been the elected property appraiser in Clay County since 2021. He is the epitome of professional development and the professional you would want to promote IAAO designations.

Public Information Program Award

★ **Franklin County Auditor, Ohio**

★ **Leon County Property Appraiser's Office, Florida**

With a booming population growth in the Central Ohio region paired with an exceedingly hot real estate market, Franklin County's 2023 Mass Reappraisal was on track to see historic increases in valuations across all communities in the county.

To give residents confidence in the accuracy of their new values, the **Franklin County Auditor's Office** launched the "Know Your Home Value campaign."

The campaign relied on technology and innovative outreach to meet residents where they are. The campaign consisted of many components, including the Know Your Home Value website that was a one-stop shop for all things reappraisal, including tentative home values, GIS technologies to compare properties, a property tax estimator tool and so much more.

Franklin County's ongoing efforts to not only improve the assessment industry, but to inform the public and provide them the tools to understand the assessment process.

In 2023, **Leon County** achieved remarkable feats through its public information efforts, setting new benchmarks for its outreach and enhancing the public's comprehension of the assessment process. They launched a redesigned website, and online property information search functionality that is mobile responsive. They expanded E-File

services to include tangible personal property returns and limited income senior exemption renewals.

They hosted over 58 community events and workshops, which provided direct communication between office staff and taxpayers. They also produced customized social media content that resulted in a 105% increase in followers over a two-year period.

Rosalyn Johnston Award

★ **Carol Gordon, Miami County Appraiser's Office, Paola, Kansas**

Carol has spent the past four years volunteering for the Paul V. Corusy Memorial Library Trust, the past three years as the chair. The library has consistently raised and achieved its fund-raising goals.

Carol is forward-thinking about library requests while still preserving the past. She has helped plan for the needs of IAAO by incorporating IAAO's history into its digital archiving plans.

Because of her vision, future administrations will have access to documents and proceedings from the past to highlight our history.

Stacey Ford Award

★ **Stuart Topliff, Town of Rocky Hill, Connecticut**

Stuart Topliff has been an IAAO member since 2005 and has always been a vital part of the rep program. He is always finding ways to give his time to the association, and, you might even say he is the biggest Friend of the Library.

Verne W. Pottorff, CAE, Professional Designee of the Year Award

★ **Melissa L. Limoges, RES**

Mobile County, Alabama, Revenue Commissioner

Melissa holds the RES designation and her efforts in Alabama have been instrumental in the growth within the designation program.

Her level of activity in assisting candidates is impressive, but it is her efforts sponsoring classes and proctoring designation exams that really showcases her prowess.

Volunteer of the Year Award

★ **Melissa L. Baer, CAE, Melissa Baer Consulting, Groton, Connecticut**

Melissa's contributions are recognized by her peers at both the local and national levels.

As vice chair of the Research & Standards Committee, she is a great advocate for making sure all types of assessment jurisdictions are being considered in projects and discussions while working with a diverse group of assessment professionals from numerous experiences.

Melissa is also involved with the Data Aggregation Task Force and the PTAP Task Force. She's a tremendous asset as a volunteer for IAAO, constantly going above and beyond.

Anticipating the Biggest Changes in the Future for the Property Assessment Industry



[REGISTER HERE](#)

With technological advancements and evolving stakeholder expectations, the assessment industry is transforming. Attend this webinar for insights on how you can anticipate and embrace these significant changes to better prepare yourself for the future. Presenter: Michael Lomax, Managing Director of Assessment at Esri Canada.

**October 23, 2024
Noon-1 p.m. CDT**



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



SCENES FROM DENVER





IAAO announces 2024 Class of Fellows

IAAO recognized five industry leaders as its **2024 Class of Fellows** at this year's conference in Denver.

The IAAO Fellows title is awarded annually to recognize the best of the best within the industry's ranks.

The 2024 Class of Fellows are:

- **Pat Alesandrini, CAE, RES,** Hillsborough County Property Appraiser's Office, Florida
- **Kirk F. Boone, PPS, AAS,** University of North Carolina School of Government, Chapel Hill, North Carolina
- **Edie McCarthy,** town of Greenburgh, New York
- **Richard Norejko, CMS,** Candler, North Carolina
- **David Sanford, CAE,** city of Chesapeake, Virginia

The Fellows were recognized at the closing banquet. The IAAO Board approved the Fellows program in 2018 to recognize individuals who have dedicated their careers to the development of our profession and have made exceptional contributions to the association and the assessment industry.

Nominees are brought forth by the IAAO membership annually and submitted during the awards nominations period. All nominations must be received by midnight, May 1, annually.

Kansas City, here we come

How IAAO HQ made the move from Chicago.

BY ROGER MC CARTY
AND ASHLIE BROWN

One of the biggest events in IAAO's history was the move in 2005 from its original home in Chicago to the Kansas City headquarters we have today.

It was a tumultuous time.

Besides searching for a new home, IAAO was facing a financial crisis and was looking for a new executive director.

IAAO headquarters moving to the Adler Building at 314 W. 10th St. in Kansas City, Missouri, was the result of a lot of hard work by many IAAO volunteers.

The Adler Building was constructed in 1908 and is in the city's Garment District, which is listed in the National Register of Historic Places. **"The Adler Building: IAAO World Headquarters,"** a history of the building and the man it is named for — Isador Adler — was published in the January 2013 Fair+Equitable.

This article on the IAAO headquarters move will take a look at that time through the eyes of two of the presidents who served then.

Paul Welcome, CAE, FIAAO, was president in 2003 as plans were being made to move.

Fred Chmura, AAS, FIAAO, was president the following year as the plans were being completed. The story they had to tell about this time in IAAO history is eye-opening.

It's a story about a time when there were serious concerns about whether IAAO would even continue to exist. Fred's and Paul's comments have been edited for clarity.

The National Association of Assessing Officers, now IAAO, started out in 1934 in Chicago in a space provided by the University of Chi-



IAAO's Adler Building in downtown Kansas City ...

cago.

The arrangement worked well, until the university informed IAAO in the early 1990s that it would have to leave the building for 2 1/2 years for renovations.

IAAO was told it could come back when the project was finished, but it would have to be somewhere else during the renovation.

FRED CHMURA: So, where do you go for 2 1/2 years? It's not like you can move temporarily. So, the then-executive director and the board — Joe Hunt was the president — looked around Chicago and found the real estate market was depressed. They found office space in the Prudential Building right in the heart of downtown Chicago. We subleased a space from them. It was a really, really good lease. The rent was low.

J. Scott Renne, CAE, chaired the



Fred Chmura, left, and Paul Welcome

site selection committee and in 1992 a lease for 12 years was signed for the Prudential Building.

All good things come to an end, however. The Prudential lease was set to terminate on June 28, 2005. It was evident to some that IAAO could not afford to stay at that location when the lease expired.

Looking toward the inevitable, President Carol Kuehn in 1997 instituted a \$5 per year dues increase dedicated toward an eventual move.

Rent was unsustainable and the expected cost of a new lease at the location was far beyond what IAAO could afford. At a July 1999 board meeting, an ad hoc Relocation Committee was reestablished to examine options.

FRED CHMURA: The problem was the fees we were paying to Prudential — user fees and security and all the other things — were triple what we were paying in base rent.

It was getting to the point that we knew it was not sustainable, and we needed to look somewhere else. ... The board couldn't decide what to do. Most of the presidents before me looked at things, they couldn't get any consensus from the board on whether to move — some wanted to move — some wanted to stay in Chicago.

PAUL WELCOME: Actually it was more about subleasing our property ... the landlord was wanting to raise the rent. And so we were trying to find a tenant to sublease our space. It did not happen. We got close a few times ... but that really forced us to decide we couldn't afford to be in downtown Chicago. That's when we (the board) decided to no longer pursue the subletting and that we would move to find a new home.

Membership dues were under stress at the same time expenses were rising. The board was about to be made aware of the financial difficulties IAAO was facing.

PAUL WELCOME: We had to move from Chicago because we couldn't afford it. When I was president, we had to reduce our labor force by one-third because we were running out of money. We didn't know if we were going to make payroll.

When IAAO fired the executive director, it was because of finances. IAAO had had good reserves but they were down ... they had gone through all their reserves and were barely surviving.

The Chicago office market in the early 2000s was much different than when the original lease was signed with the Prudential Build-



2006 IAAO President Wayne Trout checks out the interior of the Adler Building with Realtor Debora Field.

ing.

Discussions with the landlord indicated that the rent was going to skyrocket. In November of 2002, IAAO staff met with the landlords. They indicated that they would be willing to extend the lease but with the rent going to \$17-\$22 dollars per square foot.

In January of 2003, staff reported the results of the meeting and recommended that the lease not be renewed. At the time, the Relocation Fund contained over \$100,000, so all that remained was finding a new place.

In September of 2003, the board determined that the search would be expanded to outside Chicago.

Most importantly, the board established three criteria the ideal city would have to meet: It would have to be in the Eastern or Central time zones; it would have to give IAAO tax-exempt status; and it would have to have an international airport, since IAAO is the International Association of Assessing Officers.

Six states were selected as possibilities, and within those states they established 10 cities from to solicit requests for proposal from: Indianapolis, St. Louis, Kansas City, Tampa, Orlando, Fort Myers, Dal-

las/Fort Worth, Houston, Nashville, and the suburban Chicago area.

PAUL WELCOME: People quickly realized that we could not afford to be in downtown Chicago. Rents were going up and labor cost was very high ... And that's when we kind of decided to leave Chicago — which was painful since we had been there 70 years or so — but at the same time we knew that for us to have the resources to be competitive in the future, we had to lower our costs.

The Relocation Committee, chaired by Guy Griscom, CAE, recommended IAAO set the finalists as Indianapolis, Kansas City, and Nashville, although some still considered Chicago as a possibility.

FRED CHMURA: The board had presentations from local assessors or state people or both from the three cities, and it was a really hard, split decision. It came down to Kansas City and Nashville. The difference to go to Kansas City in the end was because we would not get a property tax exemption in Tennessee.

Part of the Kansas City package was they would pay for five of us to go there for three days to look for property. So we spent three days looking at properties all over the

city, and none of them really stood out to us.

We did a second trip, looked at more buildings, at our own expense. It came down to two buildings. One of them was in Midtown. The owners were moving out, and it was move-in ready. We would have to buy it and move right in, but we weren't yet ready to move.

The other one was the Adler Building, which we ultimately selected. The building at that time was gutted.

A developer had bought it and was going to make condos out of it. What changed was the developer had a much bigger deal that he was interested in and he couldn't swing both, so he decided to sell the Adler Building. That's why we were able to look at it.

The Building Site Selection Committee reviewed six buildings on May 17 and 18, 2004.

PAUL WELCOME: There were some board members — and I think they were right — who wanted us to be downtown.

There was a lot of discussion,

but at the end I think it was a unanimous decision to move into the Adler Building. Guy Griscam, CAE, was on the board at that time and really drove home the idea of owning a building. With what we would save from leaving Chicago, we could make payments to buy a building. And then we selected the Adler Building. The local chapter provided seed money or move money to IAAO to move to Kansas City.

The Relocation Committee along with Wayne Tenenbaum negotiated the purchase agreement for the Adler Building. It was not a totally smooth process. The owner rejected the first offer. The board approved making a counter offer.

FRED CHMURA: I had met with our bankers in Chicago ... they agreed they would give us a letter for \$1.3 million for a new building. We knew if we could get the owner down lower it would be in our price range, so the Relocation Committee and the board agreed to put an offer on the building.

Negotiations on the Adler Building were ultimately successful and

on Sept. 27, 2004, IAAO bought it.

Before the purchase was final, the new Executive Director Lisa Daniels hired an architectural company to oversee renovations. The previous owner had demolished the interior to white-box condition which made the renovations much easier.

The purchase price was \$750,000. A Finance Committee was set up. IAAO got a loan for the purchase and remodeling for \$1.2 million. The interest rate was 6.83% and total annual payment was \$110,000.

PAUL WELCOME: The parking lot next to the building was a package deal. Owning a lot is valuable because you have to have staff parking, otherwise you would have to rent space. This was a major issue to the whole package.

FRED CHMURA: The Adler Building area at that time was OK, but it was not as vibrant as it is today. The Power & Light entertainment district was only being talked about. The other big kicker was that H&R Block was talking about moving to downtown Kansas City. The Sprint (now T-Mobile) Center was just a dream. All of that

ALLEN JOLLEY
REGION 1 - 2025 BOARD OF DIRECTORS

Thank you for your consideration and support! I am eager to serve you all if elected!



VISION AND MISSION

I plan to increase the impact of IAAO in areas where there currently is not a whole lot of participation by being a conduit for members to share their thoughts, ideas, and recommendations to the executive board and committees. I plan to capture opportunities to expand throughout North America and Internationally, broadening IAAO resources and body of knowledge.

EXPERIENCE

- Principal Appraiser at Los Angeles County Assessor's Office - Training Division
- 19+ years experience in the appraisal industry
- 10 years as a board member of the Los Angeles County Chapter of IAAO, serving as president twice
- 2nd year serving on the national IAAO Education Committee
- AAS designation candidate
- IAAO certified instructor

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ajolley@assessor.lacounty.gov

Region 3

Scott Russell,
AAS, PPS, RES

Property Appraiser,
Monroe County, Florida



Mission Statement

With over 30 years of experience in the appraisal and assessment field, I have attended numerous courses from various providers.

The education provided by the International Association of Assessing Officers (IAAO) stands out as exceptionally beneficial, directly applicable to my daily responsibilities, and has significantly contributed to my professional growth and effectiveness as an elected official.

Qualifications


I have served in Monroe County Property Appraiser's Office since 2007, including as Assistant Property Appraiser and Property Appraiser since being first elected in 2012.

Currently the President of the Property Appraisers Association of Florida, following serving as Vice-President from 2022-2023, Secretary from 2021-2022, and as a Board Member from 2018-2021.

Before transitioning to the public sector and starting my career in mass appraisal, I worked in the private sector as a State Certified General Real Estate Appraiser and earned a Bachelor of Science in Real Estate from Florida State University.

I have achieved the Assessment Administration Specialist (AAS), Personal Property Specialist (PPS), Residential Evaluation Specialist (RES) designations, and attended and passed the Instructor Evaluation Workshop (IEW).

I appreciate your support.



revitalization was only just being talked about ... that is why we were able to get the Adler at the price we did. We lucked out.

There was a wealthy lady who was very interested in the neighborhood. She was basically the 800 lb. gorilla in the area. If she didn't put her blessing on the sale, that she could kill the deal. She could definitely have made it very hard for us.

I had Guy meet with her and convince her we would be good tenants and good for the neighborhood and that we planned to stay there, planned to renovate the building and bring it up to better than what it was. She gave us her blessing.

The old elevator was a topic of much discussion. Fortunately, IAAO was able to repair it rather than installing a new one.

PAUL WELCOME: I think everyone in the end thought moving to Kansas City was a good idea and enjoyed IAAO owning its own

home.

Much of this happened when Fred was president. He did an excellent job seeing us through the whole process. During all that, we were going to have close down, move, buy a building, get a new executive director ... Fred and I look at that period of time as the time in which IAAO changed course.

We ended up in a great facility. I think overall we handled the situation the best that we could. A lot of the people who were from Indianapolis and Tennessee also finally came around and said, "Yes this is a good move for IAAO." And that made me feel good.

The executive director situation during this period is a story for another day, as it's a deeper review of the financial issues at the time — and how they were solved.

So, too, is the staff situation, as only one staff member carried over from Chicago to Kansas City.

IAAO was transitioning from

Chicago to Kansas City as the Chicago staff was largely finding new jobs elsewhere.

On June 16, 2005, IAAO finished packing up Chicago headquarters. The next day, a truck arrived, and boxes were unloaded in Kansas City.

On Friday, Nov. 4, 2005, IAAO held a grand opening to coincide with Leadership Days. In 2010, ahead of schedule, IAAO paid off the mortgage.

The then President Bill Carroll burned our mortgage at Leadership Days in 2010. Again, the story of the move to Kansas City is the story of a time when the continued existence of IAAO was in doubt.

Thanks to the hard work of a lot of IAAO board members, volunteers, and staff members, IAAO came out of the process much stronger.

ROGER Mc CARTY and ASHLIE BROWN are members of the IAAO Historian Task Force. Roger Mc CARTY is chairman.



DAMIAN LARA

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A Q&A with 2012 IAAO President Debra Asbury

During your career, what changes have you seen in a differing attitude towards women in the workplace?

I have seen it being more accepting. I was thinking back the other day, and with nine (past female presidents), I'm right in the middle, the fifth one, four on either side of me.



At the local level, I've seen a lot more women. Partly because of the salaries in some areas, not metropolitan but the smaller jurisdictions, it was just

more fitting for a woman to come in and run for those positions.

Women in those position have, through the years evolved. When I first came into leadership positions, I was one of very few women.

So, I've seen and still think there's much more progress for a lot of women, even though we've made big strides.

Women who still aren't in leadership positions but deserve to be must keep pushing ahead. I think that's the biggest change I've seen.

How do you think the work we do as appraisers has impacted that change?

I don't think just our work as appraisers has done has impacted that change. I think our society has done that.

With IAAO celebrating 90 years and nine women presidents, I was curious. I knew Barbara Bruner had been the first president, but when? Well, it was 1984. So, it's really nine



Debra Asbury

women in 40 years.

What was the most memorable thing you remember during your term as president?

There are so many, but I think the most memorable I'd have to say is the travel and people in this profession I was able to meet. I traveled to many different states, different countries and to meet so many people was an experience I'll never forget.

And it wasn't just members, it was non-members too. And to know that we all basically have the same goals, it didn't matter. Different countries did property taxes differently, every state in the United States does property taxes differently, but we all had one common goal, which was and still is to be fair and equitable to the taxpayers.

By talking to individual members, I was able to understand that yes, everybody. That's their goal as being in the property tax profession: To just be fair and equal to the taxpayers.

Is there one person in the organization you would consider a mentor?

I thought long and hard about this question and no, there are so many people that influenced me in many ways as I was moving up through the profession.

They taught me so much. I look back at some of the presidents that I sat under as I was moving along, whether it was on a committee, the executive board or as an executive committee member: vice president, president-elect, president or past president and think of the guidance they offered.

So, I can't say that there's one specific person that I looked to run all my questions through and to make sure I was making the right decisions. The people out there that I consider mentors, too many for me to list without missing someone and everyone that's been very close to me and this profession. Even in my life, my personal life, they know. They know who they are.

How did you get into the profession?

Well, as everybody says, it's an accidental profession. And for me, it truly was.

I started working for a mapping company in my home county in Missouri in 1982. I went to work for them, working for them for a very short period of time.

And then I was asked to move to Little Rock, Arkansas, and be the office manager.

I talked to my dad about it, and he just said, "There's no opportunities for you here." I grew up in a small rural community in NE MO.

So, I took the job, and I came down here and worked on the reappraisal project for 2 1/2 years.

In 1984 I was offered a job by the local assessor here in Little Rock, Pulaski County. The eventual goal was, I would move over to the real estate department because of my mapping experience to do mapping and set up new subdivisions.

The way things worked out though, the employees in the personal property department never really had a manager and when it came time for me to move, I felt more comfortable in that department and requested to stay.

You never know how things are going to work out, but by my staying in personal property and learning all I could about personal property led me to being offered a job at the state level with the Assessment Coordination Department in 1989. It's different than being at the local level.

Fast forward to 2002 when I was appointed the executive director at ACD. It really wasn't because of my politics at all. It was just because someone I knew told (Gov.) Mike Huckabee, "don't make a political appointment, you need to appoint that girl right over there." And he did and I worked for him for 8 years.

I wasn't sure whether the next governor that was coming in would keep me, but he did. I worked for him for eight years and really thought I would stay in the position, but the incoming governor decided to make a change, and in 2015 was not reappointed.

I worked for a couple different companies and then I saw one of the vice presidents of Tyler at a conference and I told him, "Well, you know, I like what I'm doing, but, you know, I want to do something else." His response, we might have a position we're trying to sign a contract down in the Bahamas.

He said, "If we sign that contract, would you be interested in running that project?"

At the time I was old enough, and I thought, what better way for me to finish out my career? And so, I lived and worked down in the Bahamas for two years 2019-2021. It was a great experience. Back to the women in leadership, there were two ladies I worked with who were in charge at The Department of Inland Revenue. Again, an experience of a lifetime!

Fast-forward, I worked in a small NE Pennsylvania county for a year and since May of 2021 to current I'm working on Jackson Co, MO reappraisal project.

What advice would you give to someone new to the industry?

To work hard. And don't ever feel like anything is beneath you. Don't ever feel like there isn't anything you can't do. Just tackle it and let the leadership know you have that mentality for a challenge. And push to get the education and just keep on, keeping on and doing the best you can do. And never have a can't-do attitude about anything. Tackle it like your career depends on it!

I've done a lot of jobs that I didn't think I was totally qualified for. But here I am a small rural hometown girl from northeast Missouri. So just keep on and find people that are interested in mentoring.

That's one of the things I've always tried to impress upon people, especially when I was coming up. I have a lot of knowledge to share, and I'm not scared to share it with anyone.

Some people try to hold their knowledge closely. That's just not the way to keep this profession flourishing and going, share everything you can because those people are going to take what you've taught them and they're going

make things even better.

What do you see for the future of the profession?

Well, I see IAAO continuing to grow and support the profession. It is growing in a different way because of technology advances through the years. I mean, I started out with mapping, doing paper and Mylar.

In Arkansas we started CAMP, county assessors mapping program, the reason I was sold on it by the State of Arkansas GIS department was because they said Debbie we can do this digitally, and I was like "We can do maps digitally instead of with a map and Mylar?" I'm sold!

But is IAAO going to have members from every country? I doubt it. Are we going to have everybody in the United States as members? I doubt it. But I know IAAO has a lot to offer and if people just embrace everything that's part of a membership, they'll find the benefit. Especially I know we've made big strides in other countries.

Again, be fair and equitable to the taxpayers and we'll be around a long time, because people won't want to get rid of us. So, I think that's the way I would look at things at this point in my life.

Anything else to add?

One thing I did want to say this, with me growing up in Missouri it was neat for me to be able to have my conference as president in Kansas City. Not only was IAAO headquarters there, but Missouri is my home state.

I couldn't have thought, could never have dreamed that I would have done the things I've done.

I appreciate every minute and every person I've ever had any type of interaction with.

Voting for new 2025 board members begins Nov. 1

The IAAO election will take place electronically Nov. 1-15.

Regular members in good standing will be able to vote for 2024 board members and officer positions. Associate members will vote for associate candidates.

KEY DATES

October 1

Must be a member in good standing by Oct. 1 to be eligible to vote.

November 1-15

Election in progress. Ballots and profiles shall be sent electronically to all regular members by Nov. 1.

November 20

Election results are certified.

November 27

Deadline for notification of results to candidates, Board of Directors, and nominating committee will be no later than Nov. 27. All candidates may receive election results by election region and each state/province/country having at least five votes.

December 7

Election campaign reports must be filed with the executive director.

December 9

Candidates wishing to challenge the election results must transmit challenges in writing to the executive director so that the challenges are received no later than Dec. 9, depending on when candidates are notified.

After challenge deadline

The president shall certify the election results and announce the vote count at the first Board of Directors meeting following the election.

THE 2025 CANDIDATES

PRESIDENT-ELECT



Bill Healey, RES,
Maine

VICE PRESIDENT



Terry Taylor, CAE,
RES, AAS, FIAAO,
Florida

REGION 1



Allen Jolley,
California



Damian Lara,
New Mexico

REGION 2



Timothy Hall Sr.,
Alabama



Ginny Whipple,
AAS, Indiana



Vivian Wilhoite,
Tennessee

REGION 3



Scott Russell,
AAS, PPS, RES,
Florida

ASSOCIATE



Billy Burle, Data
Cloud Solutions,
a Woolpert
Company



Peter Slover,
Linebarger law
firm

Extend membership benefits to your team

Voting is one of the many benefits of being an IAAO member! As a valued member, you know firsthand how the International Association of Assessing Officers (IAAO) can elevate your professional skills and enhance your career.

Renewal for your 2025 membership will begin in mid-November and new members can join now and be members until the end of 2025.

This special offer is available for a limited time, so now is the perfect moment to expand the benefits of IAAO to your team.

If you or your colleagues have any questions about the membership process or benefits, reach out to membership@iaao.org. We're here to assist with any inquiries and ensure a smooth onboarding experience.

Proposed bylaws changes, candidates on November ballot

Several minor changes to the IAAO bylaws have been approved to be on the ballot in November, in addition to the elections of board members.

IAAO elections will take place Nov. 1-15 via email, and regular members will vote on candidates for president-elect, vice president, and director representatives. Associate members will vote on the candidates for the associate board member.

All members will vote on the proposed changes to the bylaws.

The following is a summary of proposed changes:

- **Article 3**, Section 3.1, Subsections A(e) and B(f) are added to establish that a regular or associate member of IAAO for 50 or more years is a life member.
- **Article 4**, Section 4.1, Subsections



B, C, and D clarify how officers represent IAAO at meetings and events. The proposed language for the president-elect, vice president, and immediate past president would state "At the president's direction, the (officer) shall represent IAAO at meetings and events where such representation may be appropriate."

- **Article 6**, Section 6.3, Subsection C adds language on international jurisdiction to say "No two people from the same state or province or other comparable international jurisdiction may concurrently hold regular at-large director positions"

- **Article 8**, Section 8.2 reflects changes within The Appraisal Foundation and establishes that IAAO shall maintain a partnership, rather than a sponsor organization relationship, with TAF.

- **Article 11** is edited to allow the board to establish parliamentary authority through procedural rules rather than through bylaws. Currently, the bylaws establish the version of Roberts Rules of Order the board uses, requiring a bylaws vote to change to a different version.

The ballot will ask members to approve the revised document in its entirety.

A copy of the bylaws with the complete changes is available online at www.iaao.org/bylaws2024.

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The Maui wildfires of Aug. 8 and 9, 2023, killed over 100 people and destroyed homes, cultural sites, and businesses.

'The greed is sickening'

Maui residents have been forced from their homes to make room for wildfire survivors. Some property owners are profiting.

BY NICK GRUBE
[Honolulu Civil Beat](#)

Just over a year ago, after a deadly wildfire displaced thousands of residents of Lahaina, Hawaii's governor invoked a law blocking most evictions and prohibiting price gouging.

The emergency order soon became a tool to prevent widespread displacement of all Maui residents, including people struggling to pay rent after they lost work because of the fire.

Despite that order, some Maui property owners have capitalized on the crisis by pushing out tenants and housing wildfire survivors for more money.

Among those displaced: a couple and their two young children who, according to court records, were evicted so their landlord's son could move in while he was renting his own house to the Federal Emergency Management Agency's housing program for \$8,000 a month.

Some property owners have brought in more than twice the going rate for a long-term rental by

signing up with FEMA or another aid program.

They have received lucrative property tax breaks for housing wildfire survivors, in some cases worth more than \$10,000 a year.

Other landlords have forced out tenants and sought people who will pay more.

Over the course of several months, one landlord tried to evict his tenants for different reasons, even claiming that Maui's mayor needed to use the house as a "command center to rebuild Lahaina." (A spokesperson for the mayor said



that claim was false.)

After the tenants moved out, two of them saw their ocean-view apartment listed online for \$6,800 a month rather than the \$4,200 they had paid. Asked about the higher price, the landlord told Civil Beat and ProPublica that the apartment has been cleaned up and is now furnished.

Complaints about evictions and rent increases have circulated for months.

Housing advocates say that Gov. Josh Green's administration hasn't moved aggressively enough to tighten the rules and that the Hawaii attorney general has overlooked abuses.

Even before the fires swept across Maui, rental housing on the island was among the most expensive in the country. The loss of so many homes was bound to increase prices.

But tenants, housing advocates, government officials and even landlords say high prices offered by FEMA, the state, and private aid organizations have encouraged property owners to chase the money.

State Sen. Angus McKelvey, who lost his own home in Lahaina,

called it "FEMA fever."

Jo Wessel, a Colorado landlord, said she tried to sign up with FEMA after her tenants fell behind on their rent and electricity bills.

She said a property management company working for FEMA offered her \$6,500 a month, which according to court records was more than twice what she charged for the two-bedroom condominium in Kahului.

Although the governor's order bars evictions for nonpayment of rent or utilities, Wessel told Lea and David Vitello and their two children on Jan. 6 that they had five days to pay up or leave, according to documents reviewed by Civil Beat and ProPublica.

Two weeks later, FEMA inspectors knocked on the Vitellos' door to see if their home was suitable for wildfire survivors.

"We didn't see it coming," Lea Vitello said.

The Vitellos refused to leave when their lease expired at the end of January, and Wessel eventually



Hawaii Gov. Josh Green

took them to court. It took until April for the Vitellos to find a new place and move out.

Wessel said the delay caused her to miss out on the FEMA contract, but she was able to sign up with a nonprofit housing program willing to pay about \$400 more per month than what she was charging the Vitellos.

Wessel said she thought the Vitellos had taken advantage of the governor's order and that they still owe her money. Although the Vitellos left a few months ago, Wessel's court case against them continued until a judge dismissed it.

Those who have been forced out are contending with a housing market where the median rent has jumped 44% since before the fires, according to an Argonne National Laboratory study.

Some people who've been pushed out since the fires said that they haven't yet found a permanent home.

Peter Sunday, whose family was evicted so their landlord's son could move in, said that he paid just \$1,900 a month for their three-bedroom cottage and that the cheapest place he has found since is twice as much.

He, his wife, and their two young children have moved from place to place while they search for something stable.

Malcolm Vincent, the landlord's son, said in a court filing that he lived in a garage on family property after he rented his home to FEMA and while he was waiting for the Sundays to leave.

When called by Civil Beat and ProPublica, Vincent said he was busy and hung up. In response to a text message, he wrote, "Stop."

Ann Siciak, the Sundays' former landlord, did not respond to interview requests.

State and federal officials said they didn't intend for their housing



programs to encourage landlords to kick people out to make room for wildfire survivors, but they had to offer lucrative rates in order to secure housing quickly.

“We’re not incentivizing,” FEMA Region 9 Administrator Bob Fenton said. “What we’re doing is being competitive.”

The Green administration acknowledged that “some bad actors have not complied” with the governor’s order. Officials urged tenants to report unscrupulous landlords to the state attorney general.

Green said that he, too, has heard about landlords who have kicked out tenants to make more money, but he said they “represent the extreme minority.”

Much more common, he said, are stories of people who did the right thing and provided shelter to thousands of people.

“I was very clear that we didn’t want to displace anybody, but there are a million different forces at play here,” Green said.

“Every moment, every week, you just had to try to prevent predatory behavior. There’s a lot of that. That’s one of the lessons I learned from this crisis.”

State officials pointed to a sharp drop in eviction cases filed in court since the fire as evidence that the governor’s order is “doing what it was designed to do: stop unlawful evictions and keep families and survivors housed.”

But tenants’ rights groups and lawyers said court cases, the only public paper trail of evictions, don’t show the complete picture.

It’s time-consuming and risky for a tenant to fight an eviction in court; if they lose, they’ll have a record that could make it harder to

rent another place.

Many tenants simply move out after getting a notice to vacate the property, even when they think their landlord is breaking the law.

“We know this is happening,” said Jade Moreno, a researcher and policy analyst for the Maui Housing Hui, a tenants’ rights organization. “We hear the stories all the time.”

‘The greed is sickening’

Although most people refer to FEMA when they complain that emergency housing programs have skewed the market, the state of Hawaii pays similar rates for its own program.

And in November, in an effort to entice property owners, the governor revealed just how much money could be made housing people who were homeless after the fire.

Thousands of wildfire survivors

were living in hotel rooms at the time, costing the state at least \$1 million a day; meanwhile, vacation rental homes that would have been cheaper sat vacant.

So Green announced that the state would pay a premium to anyone who housed survivors.

For landlords who typically rented to locals, the numbers offered by the state were stunning: \$5,000 a month for a studio or one-bedroom home; \$7,000 for a two-bedroom; \$9,000 for a three-bedroom; and \$11,000 for a four-bedroom.

Early on, FEMA also concluded that it would have to pay vacation rental rates.

FEMA won't publicize what it pays, saying it varies by property.

But contracts reviewed by Civil Beat and ProPublica show the agency has paid \$5,000 to \$9,050 for a one- or two-bedroom unit. For three- and four-bedroom homes, it has paid \$9,000 to \$11,400, according to two landlords who spoke to Civil Beat and ProPublica.

Once people knew what they could get, Maui-based property manager Claudia Garcia started getting calls.

Property owners, many of whom lived on the mainland, asked if Garcia could help them lease to FEMA or raise their rents to keep pace.

She said she refused because she didn't want to help them take advantage of the crisis.

"The greed is sickening," said Garcia, whose firm manages more than 100 rentals on the island.

"It's just not right what they're doing."

The Legal Aid Society of Hawaii got calls, too, but from tenants.

In the first seven months after the fire, the number of Maui residents who sought help with evictions grew by 50% compared with

“

Every moment, every week, you just had to try to prevent predatory behavior. There's a lot of that. That's one of the lessons I learned from this crisis.”

Hawaii Gov. Josh Green

the seven months before the fire, according to the organization.

The high prices offered by the state and FEMA forced at least one nonprofit that was sheltering victims of the fire to bump up its offers to property owners.

"Short-term rental owners did shop us," said Skye Kolealani Razon-Olds, who oversees the Council for Native Hawaiian Advancement's emergency housing and recovery programs.

"They provided us with FEMA rental rates and asked if we could match it."

Razon-Olds said the nonprofit has received 19 complaints from tenants who said they were being forced out of their homes so their landlords could rent to FEMA. She said her organization convinced FEMA to stop dealing with those owners.

In February, six months after the fire, FEMA announced that it would reject properties if it learned tenants had been illegally forced out "so landlords could gain higher rents from the FEMA program."

Officials told Civil Beat and ProPublica that FEMA has found fewer than 10 cases in which a landlord wrongfully ended a lease in order to participate in the housing program. In all those cases, FEMA removed the properties from the program.

State and federal officials characterized their rates as a compromise between vacation rental and long-term rates.

The rates publicized by the state are maximums, state officials said; in practice, Hawaii is paying

significantly less — about \$228 per night rather than \$267. That works out to about \$6,800 per month rather than \$8,000.

After state and local officials raised concerns, FEMA asked the Argonne National Laboratory to study whether housing programs had caused property owners to increase rents or displace residents.

Researchers concluded that the loss of housing in the fires was the biggest factor in the rapid increase in rental prices and that there wasn't enough data to know how much housing programs had contributed.

However, they noted that the Hawaii Office of Consumer Protection received about 700 housing-related complaints from August 2023 to April, most related to lease terminations or rent increases.

Those complaints and subsequent investigations, researchers wrote, indicate that the "behavior of some landlords may have changed leading to secondary displacement or increased costs for some renter households outside of the burn area."

One landlord, however, said it wasn't until she was approached by a property management company working for FEMA that she decided to house wildfire survivors.

The company offered Mara Lockwood \$7,000 a month — about \$2,300 more than what she had collected for her two-bedroom condo overlooking Maalaea Bay.

Lockwood took the deal, not just for the extra income, but because she would be exempt from property taxes for at least a year, which she

said will save her about \$12,000 annually.

But she was conflicted.

As the owner of a Maui real estate company, she saw the asking prices for rentals rise, and she kept hearing stories of people getting pushed out of their homes so that their landlords could earn more money.

“Kicking somebody out to rent to FEMA to make more money is a horrible thing to do to people,” Lockwood said.

“But when you’re given an opportunity and money is involved — and you have to follow the money — then some people are going to do that.”

‘That’s what the law allowed’

For every case in which it’s clear a tenant is being kicked out so their landlord can make more money, there are many more that aren’t as obvious, said Nick Severson, the lead housing attorney for the Legal Aid Society of Hawaii.

“Sometimes we’ll have emails or texts or statements from the landlord that say, ‘I need you out of here so I can rent this for \$8,000 a month to FEMA,’” he said. “But usually, it’s not that lucky. It’s a little bit more covert, which makes it hard to push back on.”

That’s partly because the state law prohibiting price gouging during an emergency provides landlords with some wiggle room.

Renters can be evicted if a landlord or family member is moving in or if the renter has violated the terms of their lease, as long as it’s not related to nonpayment of rent, utilities or similar charges.

And landlords can push people out at the end of a fixed-term lease without providing any reason. In several cases reviewed by Civil Beat and ProPublica, landlords have



Downtown Lahaina before the devastating August 2023 fire.

cited those exceptions in evicting tenants and have gone on to rent their properties to wildfire survivors for more money.

Property owners acknowledge that they’re bringing in more money through housing programs than they did before the fire.

According to the Hawaii attorney general, the governor’s emergency proclamation prevents landlords from raising their rent unless it was agreed to before Aug. 9 or the landlord can show their costs have increased.

And yet the attorney general has held property owners accountable in relatively few cases.

The office has concluded that landlords violated the governor’s order in just 28 of the 200 complaints of illegal evictions and rent increases it had received as of June 3. (Another 30 were still under investigation.)

Fenton, the FEMA regional administrator, said the attorney general’s office concluded that just one of the cases FEMA referred had violated the proclamation.

The attorney general’s office can levy civil penalties of up to \$10,000 a day, but it hasn’t.

“We have the emergency proclamation, but it doesn’t prevent anyone from evicting tenants and raising rent,” said Anne Barber, a Maui real estate broker who works with Garcia in her property management firm.

“There is no accountability.”

The attorney general’s office said in a written statement that it “provides people with opportunities to do the right thing and correct their actions. If individuals continue to choose not to comply, then the Attorney General can and will seek legal remedies.”

The Green administration said it has revised the emergency proclamation to address the needs of the community; at one point, the governor added language barring unsolicited offers to buy property in areas affected by the fires.

But, administration officials said, the governor’s power is limited.

For example, they said he has no authority to force landlords to extend leases. Green’s staff said lawmakers must look at the price-gouging law and make needed changes.

In one case, Maui landlord Gregory Lussier filed an eviction

case against six people living in a four-bedroom home in Kahului.

He said he wanted the tenants out because some of them had left and the remaining ones had stopped paying the full rent, which was about \$4,000, but he knew the governor's order prohibited him from evicting them for not paying.

In his notice to the tenants and the eviction case he filed in court against them a week and a half later, he cited several violations of the lease, including prohibitions on pets, smoking, illegal activity, expired vehicle registrations, and obscene or loud language.

Before the case went to trial, the tenants moved out.

Although Lussier rented the property to FEMA's housing program for \$11,000 a month, he said that's not why he filed eviction proceedings.

"There was no premeditated scheme to force the tenant to leave so we could get a FEMA rental agency lease," he said in an email.

However, court records call into question his version of events.

Lussier said the lease with FEMA's outside property manager started Feb. 1 and he believes he signed the rental agreement the day before.

He said he didn't explore renting to the housing program until after the property was vacant and that the process of signing up took "several weeks."

But video of a hearing shows that Lussier and three of his tenants appeared in court on Jan. 29, where the tenants denied his allegations that they had violated the lease. Lussier declined to explain the discrepancy.

Maui attorney Jack Naiditch said he's gotten several phone calls from property owners who want to exploit loopholes in the emergency proclamation so they can take ad-



The Front Street downtown district of Lahaina on a popular tourist destination.

vantage of FEMA's prices.

He said he's turned them away: "I'm not going to put my name on the line for somebody who's fibbing."

But he has represented a number of property owners in court, including Sunday's landlord; some of them have later rented their homes to house wildfire survivors.

He declined to discuss specifics of their cases.

When Sunday appeared in court in April, he pleaded with the judge to let his family stay in their home.

"Frankly, this is cold, your honor," Sunday said.

"A single man wants to evict a family of four to move into a home which he has admitted is for his own financial benefit and gain."

"There's nothing I can do about that," the judge said. "That is what the law allows. So that needs to be taken on with the governor, our mayor, or legislature, because there are people who very likely take advantage of that."

Four days after the Sundays received their eviction order, Green responded to residents' complaints

and made it harder to claim the exception that Sunday's landlord had cited.

Now, a landlord or family member who claims they need to move into a property must provide a sworn statement saying they're not accepting money from an aid program to house survivors.

That same day, Sunday said, his family packed the last of their belongings as a process server threatened to call the sheriff if they lingered too long.

They put most of their belongings in a storage unit and gave away all of their pets and backyard farm animals — 18 chickens, nine ducks, two dogs, and two cats.

Sunday doesn't know what to tell his kids about the constant shuffling or when they'll see their pets again.

"I can't give them any kind of peace," he said, "without lying to them."

► This [article](#) was produced for ProPublica's Local Reporting Network in partnership with [Honolulu Civil Beat](#) and is reprinted with permission.

Why I give to IAAO: A Q&A with donor Kenneth Voss

How did you first hear about IAAO?

I had been employed in the Snohomish County Assessor's Office for three years before I heard about IAAO at the annual Washington Department of Revenue School in 1973.

What interested you about IAAO?

The professional designation track. At that time (1973) requirements were much different.

With my background and current work (acceptance of college courses and DOR appraiser certification and courses,) I met the designation requirements for the CAE.

Why? If I was going to be a member of IAAO, then a designation would be the best way to achieve goals.

You have donated several times to IAAO. Why did you first give?

In 1989, when Wayne Tenenbaum and Ernie Beren got me really interested in IAAO, I decided to donate to the library in some manner, especially when Mary Odom became IAAO's librarian.

She created a vision of where IAAO should be, and I wanted to support that vision. IAAO is a professional organization, but our library was not where it should be for our members. We needed to be competitive with other organizations to provide professional services, which IAAO does.

Why do you feel strongly about supporting the association?

Education is the critical element to be successful, and having a modern library provides all members opportunities to read, obtain articles, and contact peers for an-



Kenneth Voss, CAE

swers about appraisal problems.

What do you hope to accomplish through your donations?

I hope the donations help the library to continue obtaining all publications referencing real and personal property for our members.

Many jurisdictions cannot afford these publications, but IAAO can offer sections to accommodate member needs. My donations, whether it was the purchase of our office in Kansas City, the library, or other needs, it has always been to help IAAO.

If you were talking to someone else about giving to IAAO, what would tell them?

If you are new to IAAO or have been a member for years, you have an obligation to give back some of what has been given to you. It's nice to receive F+E and read about others, but you are the others, be a part of a family.

Be a participant, not an observer.

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

IAAO is a 501(c)3 organization. Financial gifts are deductible to the extent of the law. To donate directly, click [here](#).

For questions or more information, contact [Ashley Lathrop](#), senior director of business innovation.

What do you value about IAAO?

I am a member of the Appraisal Institute. My heart is with IAAO. I consider IAAO as a family. I've formed tremendous friendships over the years.

What do you tell others about IAAO?

I say that IAAO is the leader in assessment administration, and you are part of the association, so be active because the rewards are many.

What do you wish everyone knew about IAAO?

Become a part of a big family.

Property tax is an interesting profession. Be the best that you can and be part of a global organization.

Anything else you like to share?

I have been a member for over 50 years. The principle of change comes to mind over time.

IAAO provides the building blocks, and we as members should achieve the highest goals possible, whether it's in our jurisdiction, nationally, or internationally.

KENNETH VOSS, CAE, is the principal of Kenneth Voss & Associates, based in Atlanta.

How to Thrive in Today's Resource-Challenged Environment - Technologies, Tools, and Services That Drive Efficiency



**Wednesday
November 13, 2024
Noon-1 p.m. CDT**

Delivering fair and equitable assessments is not the only challenge facing today's assessors – many are also struggling with staffing and training, data overload, and constituent demands. Tyler is developing the solutions, tools, and services you need to get ahead.

REGISTER HERE

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



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

OCTOBER	400: Assessment Administration	\$509 members, \$735 non-members
	850: CAE Case Study Workshop	\$349 members, \$499 non-members
NOVEMBER	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

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





International Research Symposium to focus on assessment innovation, collaboration, and AI

Assessment innovation and collaboration with a focus on artificial intelligence will be the subject of the International Research Symposium, Dec. 4-5 in Amsterdam.

Registration for the event at the **Kimpton DeWitt Amsterdam** hotel is open. The symposium is hosted by IAAO and the International Property Tax Institute.

The IRS plans to showcase the latest research and developments that have tangible impacts on property tax appraisal accuracy and efficiency. Speakers will be from around the world,

representing Canada, the Netherlands, Poland, Serbia, the United Kingdom, and the United States.

Full details on the tentative programs are in the schedule. Overall, the program will cover a number of areas including:

- Implementing AVMs
- Horizontal and vertical equity measures and new methods for assessment accuracy
- Vertical equity testing app
- Trends in Serbian real estate
- Using AI and machine learning
- Valuing mixed use properties

Registration fees for IAAO or IPTI members are €480 (euro), and for nonmembers are €590 (euro).

Hotel reservations

A special hotel single rate of €204 plus tax per night is available at the Kimpton DeWitt Amsterdam, and includes breakfast.

There is a charge of €25 for a second guest in the room. To receive the special rate, all reservations must be made online. Please note that the special IAAO rate is offered on a space availability basis.

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

Region 2

Timothy Hall Sr.

**Property Evaluation
Analyst-Supervisor
Mobile County, Alabama**



Background

Since 2012, I've been taking IAAO classes and now teaching them. As a founding member of the Alabama Chapter, I have served as vice-president, president, and now past president. I structured and trained our jurisdiction commercial team and specialize in hotels, malls, and shopping centers. More importantly, I am the grandfather to two of the best granddaughters in the world, husband to my beautiful wife of 35 years, have three grown children, serve as Senior Assoc. Pastor of Ebenezer Baptist Church and lead a weekly Bible study.

IAAO Information

- 2024 Advocacy Task Force
- 2024 Mentor 2.0 Task Force
- 2023 Certified IAAO Instructor
- 2022 Presenter at Boston Conference
- Gave the prayer at the closing banquet for Chicago and Boston conferences.
- 2022 Diversity & Inclusion Task Force
- 2021 Matylda Zurowska Hudak Member of the Year Award
- 2021 Outstanding Chapter of the Year Award -AL-IAAO Leadership Team



Goals

Education, member involvement, fiscal responsibility, and growth of IAAO are my focus. My hope is that every member finds and becomes more involved with your passion.

**I respectfully ask for your vote
for Region 2 Board Member!**

Region 2

Ginny Whipple, AAS

**Bartholomew County Assessor
Columbus, Indiana**



Vision

I believe in IAAO and that my experience and dedication make me the candidate of choice for Region 2. We face the future with a strong base of members, education and programs. I believe that by working as a team and understanding the desires of the membership, we can make the best decisions necessary to facilitate a strong IAAO for the next generation.

Background

IAAO has always been a passion of mine. From the time I became a member in 1994, upon obtaining my Assessment Administration Designation in 2002 to becoming a Senior Instructor, I have benefited from IAAO in many, many ways. The experience of sitting on the Board of Directors from 2017 until 2019 helped me understand the complex organization and interactions that make up IAAO.



Qualifications

- 34 Years of Mass Appraisal Experience
- Certified IAAO Senior Instructor
- 2020 Most Valuable Member
- 2011 Member of the Year
- Many Years of Committee, Task Force and Local Chapter Involvement

I was instrumental in influencing the Indiana Legislature to make five IAAO classes a requirement for assessors statewide and also pay for those classes. I believe we have a professional organization second to none and I want to be a part of making that organization even greater.

I appreciate your support.

REGION 2 Assessor of Property
Metro Nashville &
Davidson County, Tennessee

Vivian WILHOITE
vivian.wilhoite@nashville.gov

"It has been a privilege to be an IAAO member since 2016. As a dedicated and active member, I have had the opportunity to serve on several committees and inaugural task forces. With 16 years of experience in the property assessment field, I bring a results-driven leadership approach to every role I undertake. Standing at 4'11", I may be small in stature, but I have a big heart for the people I serve. I kindly ask for your vote to represent you as the Region 2 Board member."

GOALS:

My primary goal is to build on the work of our committees, supporting their recommendations while focusing on increasing membership and engagement. I am committed to fostering collaboration with board members, encouraging feedback, and enhancing mass appraisal education.

**"Keep a little
Tennessee on the Board.
I'm little, and from
Tennessee. I'm ready
to serve! I ask you
for your vote."**



Education/Professional development

- Completed all courses for IAAO AAS designation
- Local Gov't Leadership Naifeh Center For Effective Leadership-Institute for Public Service at the University of Tennessee-Knoxville
- Bachelor of Business Administration, Tennessee State University, 1987

Awards

- IAAO Certification of Excellence in Assessments Administration (Currently)
- TNAAO Three Star Certification 2021/2023

Professional experience and initiatives

- Assessor of Property, Nashville & Davidson County since 2016, Re-elected for 2024-2028
- Metro City Council, Nashville & Davidson County Elected (2003-2007, 2007-2011)
- Founder, Women's Caucus, Metro City Council



Sign up for the annual Legal Seminar

Registration is open for the 2024 IAAO Legal Seminar, set for Dec. 12–13 at the Swissotel in downtown Chicago.

The theme for the seminar is “Navigating Change,” and attendees will hear from industry experts on legal topics of interest to members of the assessment and property tax industry.

Registration

Attendees may [register online](#). Fees are \$600 for IAAO members and \$800 for nonmembers until Nov. 8.

From Nov. 8 to Nov. 29, fees increase to \$710 for members and

\$950 for nonmembers.

After Nov. 29, the onsite registration rate is \$840 for members and \$1,130 for nonmembers.

Session information

Session information and brochure are available to [download](#).

Presentation topics typically include recent property tax developments and cases of note, creating good property tax administrative practices, trial ethics, and ethics in governance.

Continuing education

Attendees will receive IAAO continuing education credits, and

IAAO will file for Continuing Legal Education credits for attendees requesting CLEs by Oct. 1.

The amount of CLE credit varies by state.

Hotel reservations

The Legal Seminar will take place at the Swissotel in Chicago. Attendees can now [reserve rooms](#), starting at \$164.

Designed by renowned Chicago architect Harry Weese, Swissotel Chicago is an award-winning luxury hotel overlooking the Chicago River and Lake Michigan and just steps from the Magnificent Mile.

• REGISTRATION NOW OPEN •

IAAO ANNUAL

LEGAL  SEMINAR

NAVIGATING CHANGE

DECEMBER 12 - 13, 2024 • CHICAGO, ILLINOIS



"IAAO has played a significant role in my career. It has provided me with opportunities that I never imagined possible. I am proud to serve as your current Vice President, and respectfully request your vote for President-Elect in November."

William Healey
President-Elect

**TERRY TAYLOR, CAE,
RES, AAS, FIAAO**

**for Vice President
DIRECTOR REAL ESTATE
RESIDENTIAL ASSESSMENT
Orange County, Florida**



I have worked in the assessment profession for 34 years, achieved three of IAAO's professional designations, Certified Assessment Evaluator (CAE), Residential Evaluation Specialist (RES) and Assessment Administration Specialist (AAS), and also was named an IAAO Fellow (FIAAO).

A member of IAAO since 2008, served as a Senior Instructor, a member of Professional Development Committee, International CEAA Task Force, served as Chair of the Member Recognition Committee and Chair of Designations Equivalencies Task Force. Also have received the IAAO Instructor of Excellence award, the Ian McClung CAE Global Award, the Kenneth J. McCarren Award, the Clifford B. Allen Award and the Florida Chapter IAAO Member of the Year.

Goals

- Enhancing educational opportunities
- Creating growth in membership and professional development.
- Add to the future of the IAAO membership in a positive, professional environment
- Assist with growth and expertise in the advancements of organizations.



I believe this provides the foundation with your support to serve IAAO Membership and Board as Vice President.



*Experience You
Can Trust,
Leadership You
Can Count On*

**BILLY
BURLE**

For the IAAO Board

billy.burle@woolpert.com

Associate

Pete Slover
Partner, Linebarger Goggan
Blair & Sampson
Austin, Texas



My aim in running for the IAAO board is to make sure that Associate Members continue to have a voice in this great organization's governance and decision making.

I joined Linebarger's Homestead Exemption Analysis team as the Director of Analytics and Discovery in 2017. I have worked to provide assessment offices and professionals with guidance in the areas of exemptions, crafting robust data solutions and research services to assure that our Homestead Exemption Audit group delivers exemplary service to our clientele.

During that tenure, I have attended IAAO Annual meetings and participated in IAAO task forces and committees: IAAO Legal Task Force (2019); IAAO Legal Conference Task Force (2020); IAAO Property Tax Assessment Policies and Practices (PTAPP) Task Force (2023); IAAO Finance Committee, (current, 2024).

My professional experience spans the public and private sectors, managing a private legal practice, focusing on state and local tax and data-related matters. I also worked as the Director of Tax Analytics for Verus Financial, LCC, a firm that helped revenue agencies identify, audit, and collect money owed to states.

I earned a bachelor's degree in journalism from Southern Methodist University in Dallas in 1982 and a Juris Doctorate from the University of Texas Law School in Austin in 1986.

**I respectfully ask for your vote
for Associate Board Member!**





How big retailers lock up land to monopolize local markets

BY PAT GAROFALO
[BOONDOGGLE](#)

Washington State Attorney General Bob Ferguson — who is running for governor — recently announced that, following a state investigation, the grocery corporation Albertsons has agreed to eliminate an illegal land use restriction that prevented a new grocery store from opening on the site of a store Albertsons closed back in 2016.

The site in question — in Birchwood, a poor part of Bellingham,

OPINION

Washington — was subjected to two restrictions: An original development plan from 1982 says that only the parcel Albertsons occupied is eligible to sell groceries.

When Albertsons sold that site off in 2018, it included a restrictive covenant in the sale, that stipulated that future owners can't sell groceries and also must abide by the terms of that 1982 agreement.

So functionally, Albertson's

closed a store and then made it impossible for a new one to open, which benefited Albertsons, since it also owns a Hagggen's grocery store a few miles away.

Ferguson launched an antitrust investigation, alleging Albertsons was using restrictive deeds to limit competition in the grocery market, which got Albertsons to drop the restriction.

Bellingham itself has passed an ordinance making such sale restrictions illegal in the future.

"In a neighborhood like Birchwood, many residents may have

“

“It is certain that deed restrictions, by design, are imposed to limit competition and force a change in highest and best use.”

— IAAO’s 2017 position paper ‘**Commercial Big-Box Retail: A Guide to Market-Based Valuation**’

less access to transportation, or may be elderly or disabled.

“Albertsons forced the residents of Birchwood to walk farther for groceries so it could reduce competition for its own grocery store nearby,” Ferguson said.

“My legal team will continue to stand up to antitrust violations that create food deserts that harm Washington families.”

But this issue is actually much more widespread: All over the country, big box stores and major retailers and grocers routinely use restrictive deeds and sales contracts to lock up land in local communities and keep out competition, contributing to the existence of food deserts and more generally limiting retail options for local shoppers and creating local monopolies.

Some of these restrictions ensure that communities go without adequate food access for 10, 15, or even 20 years.

Since the 1950s, courts have been grappling with whether restrictive deeds — whether in the sale of a piece of land, in tenant-landlord agreements, or, perhaps most perniciously, when a retailer buys up vacant land and never uses it before selling it on with a restriction — should be considered an unfair method of competition.

They have generally, though not always, OK’d restrictive deeds under the theory that it’s too hard to assess their impact or by insisting that grocers won’t open in certain areas if they can’t use restrictive

deeds to safeguard their investments.

That seems weak to me, and I agree with the International Association of Assessing Officers, which says, “It is certain that deed restrictions, by design, are imposed to limit competition and force a change in highest and best use.”

Indeed, the whole point of including such a restriction is to prevent new competition from entering an area and to alter the retail makeup of a community in a way that is advantageous to the incumbent retailer.

Albertsons didn’t want a new grocery store competing with the one it owned several miles away, so it used contract language to deny access to any other business that might come in, no matter what the community might want or the difficulties or harms it might face from artificially limited options.

Deed restrictions also have another negative effect, which I’ve touched on before: Dominant retailers use the existence of the restrictions they’ve imposed on properties to argue for lower property taxes on their other locations.

For example, a retailer’s restrictions keep a lot vacant, and then that same retailer uses the vacant lot as a comparable for its other, open retail locations, in order to lower its property tax bill.

This is what’s known as “dark store theory,” and it all gets a little through the looking glass if you think too hard about it.

But it can have a devastat-

ing effect on local finances, with major retailers dodging hundreds of thousands, if not millions, of dollars in property taxes.

Several cities, including Bellingham, Chicago, and Washington, D.C., have made restrictive deeds illegal in the name of fighting food deserts — those areas where there is limited or nonexistent access to fresh groceries.

And that’s good to see, because too often, the only response elected officials have to food deserts is to throw more tax incentives at major grocery chains to build new stores, even though that approach has failed over and over again, both federally and locally.

Research shows that food deserts are the result of corporate power and consolidation, which allow dominant grocers to ignore underserved areas in the name of driving business to existing stores elsewhere, and make it impossible for small, local entities to get into the market and compete.

Restrictive deeds are a part of that puzzle, as is stopping mergers, such as the one now proposed between Albertsons and Krogers which would be the largest grocery merger in American history if it isn’t blocked in court.

If communities want more shopping options, they don’t need their legislators paying more money to the corporations that control the market.

They need to limit the power those corporations wield, which will open the market to others.



PAT GAROFALO is an author and the director of state and local policy at the [American Economic Liberties Project](#)

IAAO Library new materials list

third quarter 2024

Members who would like assistance with accessing these materials may email the library at library@iaao.org.

NEW JOURNAL ARTICLES			
Article Title	Journal Title/Date	Author(s)	Description
Economic obsolescence measurements in property tax appeals: Part I	<i>Real Estate Taxation</i> / 2024 (51) 2	Robert F. Reilly	The first of this three-part series describes the measurement of economic obsolescence in the cost approach appraisal of construction industry real estate and tangible personal property.
Housing price cycle interdependencies and comovement: A Markov-switching approach	<i>Journal of Real Estate Research</i> / 2024 (46) 2	Jeffrey Cohen, Cletus Coughlin, & Daniel Soques	This paper uses a Markov-switching approach to examine why there is house price cycle comovement across some U.S. metropolitan areas (MSAs) but not others, and which MSAs cluster together for each of these reasons.
Real estate gift and estate tax valuations of fractional interests	<i>The Real Estate Finance Journal</i> / 2024 (40) 1	David Emma	In this article, the author explains that when a property is gifted, an exercise of appraising the fair market value of the fractional interest needs to be done – and that it is important not to oversimplify valuations.
New York Court of Appeals permits challenge to New York City's property tax system	<i>The Real Estate Finance Journal</i> / 2024 (40) 1	Mylan L. Denerstein, Akiva Shapiro, & Seth M. Rokosky	In this article, the authors discuss a decision by New York's highest court, the New York Court of Appeals, that could upend New York City's historical treatment of residential properties.
District of Columbia government adopts rules on tax abatements for residential conversions	<i>The Real Estate Finance Journal</i> / 2024 (40) 1	Daniel Miktus & James T. Clark	In this article, the authors provide a summary of certain elements of the District of Columbia's Housing in Downtown Tax Abatement program and the government's rules establishing how it will implement the program.
The Orlando hotel market: Recovery and evolution	<i>The Real Estate Finance Journal</i> / 2024 (40) 1	Donald C. Stephens, Jr.	In this article, the author examines how the hotel industry in Orlando, Florida, has recovered from the COVID-19 pandemic.

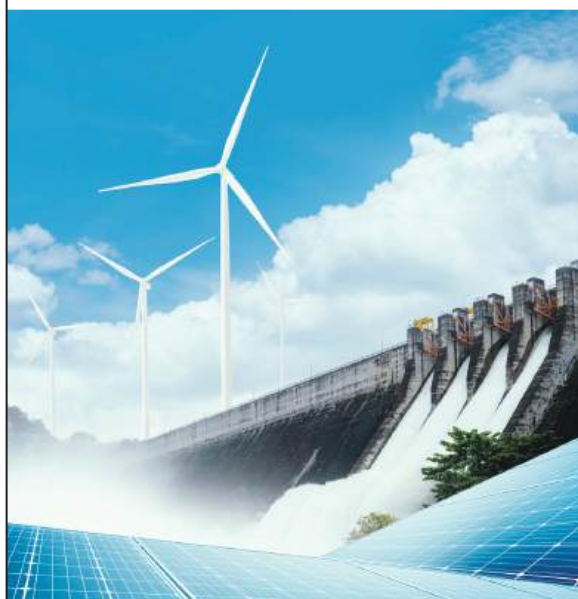
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Title	Publisher or Journal Title/Date	Author(s)	Description
Arbitration and appraisal: Rent reset issues	<i>Canadian Property Valuation</i> / 2024 (68) 1	Tony Sevelka	This article explores the decision to arbitrate and some of the issues encountered through the presentation of case studies, the role of an appraiser as an arbitrator, and the expectations of an appraiser acting as an expert witness.
US real property tax benchmark report 2024	Altus Group / June 2024	Altus Group	A comparative analysis of real property tax rates for commercial real estate across 10 major cities in the United States.
Inspection of tangible assets as part of the valuation process: The perspective of an international principle-based valuation standard setter	International Valuation Standards Council / 2024	IVSC Tangible Assets Board	This paper explores the evolving landscape of valuation inspections, discussing the benefits and challenges of various inspection types, from traditional physical inspections to technology-based virtual assessments.
50-State property tax comparison study: For taxes paid in 2023	Lincoln Institute of Land Policy / 2024	Lincoln Institute of Land Policy & Minnesota Center for Fiscal Excellence	This report documents the wide range of property tax rates in 2023 for more than 100 US cities and helps explain why they vary so widely. It provides the most meaningful data available to compare cities' property taxes by calculating the effective tax rate: the tax bill as a percent of a property's market value.

Appraisal technology: In-depth report 2024	<i>Valuation Review / 2024</i>	October Research & Valuation Review	The Appraisal Technology report contains numerous interviews with industry experts on need-to-know topics including: 1) A look at the latest tech innovations in the appraisal toolbox. 2) What the new data standards on the way from the GSEs means for integrated technology systems. 3) The biggest drivers in appraisal modernization. 4) How generative AI will continue to impact the appraisal profession. 5) The latest in appraisal software and analytic tool advancements.
The forgotten history of the US property tax	<i>Fair+Equitable / 2024 (22) 1</i>	Carl Davis & Eli Byerly	The historical "general property tax" applied to almost all property, including intangibles like stocks, bonds, cash on hand, accounts receivable, and interest in a partnership. Once a mainstay of American public finance, the general property tax helped fund the nation's early industrial growth. Over time, these broad taxes were whittled away to become the narrower property taxes we have today.
How to get ready for complex property tax appeals: Winning in court is 95% preparation	<i>Fair+Equitable / 2024 (22) 2</i>	John Lifflander	Appeals take on a life of their own, and because of this fact those who participate in them soon find out that it is difficult to follow a consistent set of rules in handling them. Good ideas that apply in some circumstances of litigation may not apply in others. However, beginning with a definitive method of handling them is a good place to start, and hopefully this article will be an aid in that endeavor.
The practical realities of property tax reforms	<i>Fair+Equitable / 2024 (22) 4</i>	Girard Miller	Some folks want to abolish the property tax altogether; others are pushing to eliminate their state's income tax. 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.



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Students lose out as cities and states give billions in property tax breaks to businesses	<i>Fair+Equitable</i> / 2024 (22) 3	Christine Wen, Danielle McLean, Kevin Welner, & Nathan Jensen	A 2021 review of 2,498 financial statements from school districts across 27 states revealed that, in 2019 alone, at least \$2.4 billion was diverted to fund tax incentives. An investigation by The Conversation and three scholars with expertise in economic development, tax law, and education policy shows that the cash drain from these programs is not equally shared by schools in the same communities.
Tips for your chapter: How to host an IAAO class	<i>Fair+Equitable</i> / 2024 (22) 5	Taylor Dobson & Tim Hall, Sr.	"Every successful class starts with a well-thought-out plan." An overview of how to host an IAAO class with a walkthrough of the main steps and a coordinator checklist.
Sunny Crest Youth Ranch v. Sunfield Township	<i>The Michigan Assessor</i> / 2024 (65) 4	Michigan Tax Tribunal	Petitioner, Sunny Crest Youth Ranch, filed this appeal disputing Respondent's denial of its request for an exemption from property taxes for the subject property. They testified that Petitioner is a non-profit corporation. Respondent argued that the dramatic change in the subject property's use, resulting from the shift from Sunny Crest Youth Ranch to TimberCreek Ranch, meant that the property was no longer being legally used and, in fact, was being used "outside of what the articles of nonprofit incorporation allow for the organization to do."
Breaking down new construction as additions: Knier, Powers, Martin & Smith, LLC v. City of Bay City	<i>The Michigan Assessor</i> / 2024 (65) 5	Laura Hallahan & State of Michigan Court of Appeals	Recent case law has been issued by the Court of Appeals regarding the definition of new construction and the inclusion of new construction as additions in the calculation of taxable value for nonresidential properties.
<i>Bricks, taxes and spending: Solutions for housing equity across levels of government</i>	OECD Publishing 2023	Sean Dougherty & Hyun-A Kim, Eds.	This report addresses housing inequities through a series of analytical chapters and case studies which: examine the effects of the COVID-19 pandemic on housing demand, develop a proposal for a green land value tax, evaluate the dynamics between fiscal autonomy and housing supply responsiveness, explore the drivers of inter-regional migration, unravel the changes of Korea's progressive national property tax and a program to address regional imbalances, assess the impact of the US property tax system on housing, dive into Norway's property taxation in relation to inequality, and survey Belgium's approaches to housing policy.
The never-changing assessment: Pennsylvania's broken property tax system	<i>Penn State Law Review</i> / 2024	Nicholas A. Baker	Pennsylvania courts' reluctance to strike down the base-year system as an unconstitutional violation of the Pennsylvania Uniformity Clause has further exacerbated the issues arising from the system and the state legislature has not remedied the broken statutory scheme. Pennsylvania must ensure uniform taxation among properties in each county by eliminating the base-year system.

NEW PRINT RESOURCES

Title	Publisher or Journal Title/Date	Author(s)	Description
<i>Lessons from the Netherlands: Real estate assessment and property tax systems</i>	Lincoln Institute of Land Policy / 2024	Ben Bervoets, Luc Hermans, Ruud Kathmann, & Marco Kuijper	This volume presents general principles and best practices for property tax policy and administration, offering examples from the Dutch experience that provide lessons of international applicability. It discusses five key topics: the importance of current market value as a tax base; property tax relief policy; the implementation of new types of valuation models; statistical measures to assure assessment quality and equity; and the importance of a solid system of base registers.

+ MEMBER NEWS

► New Designees

AAS

ASSESSMENT ADMINISTRATION SPECIALIST

MAHESHIA EDWARDS, AAS, earned the Assessment Administration Specialist designation. She is Quality Control Manager with the Gaston County (North Carolina) Tax Office. She's been in the profession for three years and holds a Bachelor of Arts degree from Francis Marion University in Florence, South Carolina.



CAROLEE HAGSTROM, AAS, earned the Assessment Administration Specialist designation. She is an Appraisal Analyst with the Comptroller of the Treasury-State of

Tennessee and has been in the profession for 14 years.



CRYSTAL HAMMOND, AAS earned the Assessment Administration Specialist designation. She is an Auditor Appraiser I with the King County (Washington)

Department of Assessment. She's been in the profession for 20 years.



KEITH MARSH, AAS, earned the Assessment Administration Specialist designation. He is an Appraisal Supervisor with the Tennessee Comptroller of the Treasury-Division of

Property Assessments. He's been in the profession for five years and holds a Bachelor of Science degree from Middle Tennessee State University in Murfreesboro, Tennessee.



RACHEL WARRICK, AAS, earned the Assessment Administration Specialist designation. She is an Appraiser III with Davidson County, Tennessee. She's been in the profession for

four years and holds a Bachelor of Science degree from Middle Tennessee State University in Murfreesboro, Tennessee.

CAE

CERTIFIED ASSESSMENT EVALUATOR



KEVIN PRINE, CAE, RES, AAS, earned the Certified Assessment Evaluator designation. He is the Deputy City Assessor with the city of Suffolk, Virginia. He's been in the profession for 21 years and holds

a Master's of Public Administration (MPA) degree from Old Dominion University in Norfolk, Virginia. He is a member of the IAAO Board of Directors, representing Region 3, and is the immediate past-president of the Virginia Association of Assessing Officers (VAAO).

MAS

MASS APPRAISAL SPECIALIST



JUSTIN W. DECKER, CAE, MAS, earned the Mass Appraisal Specialist designation. He is an Appraiser with the Washington County (Utah) Assessor's Office. He's been in the profession for 17 years and holds a Master of

Business Administration from Southern Utah University in Cedar City, Utah.

RES

RESIDENTIAL EVALUATION SPECIALIST



JUSTIN CLAY HENLEY, RES, earned the Residential Evaluation Specialist designation. He is Chief Appraiser with the Montgomery County (Alabama) Appraisal Department. He's been in the profession for 23 years

and holds a bachelor's degree in transportation and physical distribution from Auburn University in Auburn, Alabama.



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Taking the long view for success

Navigating the unknown to responsibly revolutionize mass appraisal



BY SHAIL JAIN

For good reason, AI pioneer and DeepMind co-founder Mustafa Suleyman famously referred to the technology's impact on society as "the coming wave."

From the way we execute our work to how we physically relate to technology via synthetic biology — the rapid proliferation of AI is already changing nearly every element of our lives. And there's no way to stop it.

But for all the exciting possibility AI holds to advance humanity, the reality can feel completely overwhelming, like staring down a tsunami that's impossible to outrun.

So how do we respond? Curling up in the fetal position and refusing to acknowledge or engage with the technology? Going all-in by handing your entire investment portfolio, business, and life over to nascent stage AI solutions?

With leagues of advocates on

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

Strategic partners contribute articles 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.

both sides of that fence, my belief is that the response to the AI reality lies squarely in the middle: **Facing the giant wave head on and learning to surf.**

Where other developers are barreling forward to quickly engineer comprehensive AI platform solutions, our plans are distinctly different.

Informed by three decades of experience faithfully serving the tax assessor community, our approach

is anything but prescriptive.

With a measured focus on sustainable, human-centered AI that elevates assessors, we believe taking the long view of solution development is the only path to enduring success.

I believe the future requires a strategic framework for innovation built on four things: A clear recognition of the pitfalls to avoid, a thoughtful examination of the past, a solid understanding of the driving forces at play today, and an ongoing assessment of the future to strategically and responsibly change course and adapt in real time.

Averting the pitfalls

Our knowledge of AI and its life-changing applications is a lifetime ahead of the insight we had just six months ago, and will likely advance light years beyond what it is today in the next six.

Therefore, successfully devel-

oping AI solutions that favorably impact users should start not with what we know today, but all that we don't know yet.

As none of us have a crystal ball. Watching a provider rush to the front lines of the tax assessment universe with prescriptive AI solution promising 100% accuracy 100% of the time should alarm us.

Futurist and Global Business Network co-founder Peter Schwartz champions the notion that *the future is not predetermined and can be influenced by our actions today.*



Schwartz

Using scenario planning to navigate uncertain futures in his book "The Art of the

Long View," he emphasizes the importance of thinking through possibilities rather than probabilities, and abandoning prescriptive thinking in favor of exploring a wide range of potential outcomes.

This begs for a truly revolutionary approach well outside the peripheral view of ambitious startups seeking to capitalize on AI opportunities as the first to the game, Silicon Valley software giants seizing an opportunity to imbed the next big technology trend within a massive product portfolio, and value-based business models chasing venture capital dollars.

From the outset of a technology development effort to a product's maturity in the mass market—the wisdom of thoughtfully considering the interplay between all the solutions we engineer and the driving forces beyond our control that can drive or derail them cannot be underestimated.

Embracing the past

Mass appraisal has been in existence since the dawn of time, and is likely to continue through the current century.

Interestingly, while many of the methods used 1,000 years ago were

crude and inconsistent in their infancy, most directly informed the approaches still in use today.

From the 17th century precursor to income approach valuation by English economist William Petty, the late-19th century sales comparison valuations, and the birth of the multiple regression analysis of the late 20th century that is the gold standard used today, every phase of mass appraisal throughout history has been characterized by new technologies, data sources, and techniques.

All of this is to say that no matter the pace of technological change inspired by AI, statistical methods are as relevant today in establishing fair market value as they were more than 100 years ago, and are likely to remain relevant for decades.

At the same time, statistical models have become increasingly complex since the advent of GIS in the 1960s, giving AI a unique opportunity to make data processing simpler and faster, while generating easier to understand outputs for the average human to understand.

Taking stock of the present

Spawned by AI, the Fourth Industrial Revolution is not just a technological phenomenon, but a social and economic one impacting the tools, methods, people and institutions involved in the mass appraisal process.

To realistically gauge how mass appraisal can evolve in the future, four interrelated drivers must be considered.

Technology

Spanning advanced analytics, AI, cloud computing, and big data, each of these technologies can offer mass appraisers new opportunities to improve the quality and speed of their work, while expanding the scope and the depth of their analysis. That said, each of these technologies also pose risks and

limitations, including data security, privacy, quality, ownership, and ethics.

Workforce

The linchpin driving the mass appraisal process is the assessor workforce, a tall order against the backdrop of a steadily shrinking assessor office talent pool. Nearly 7,000 property assessor and appraiser job openings are projected each year through 2032, according to the US Department of Labor Statistics' job outlook.

Taxpayers

With easy access to prolific volumes of property value data online, taxpayer expectations and demands from the mass appraisal process are increasing. Extreme assessment inequities for 13 counties across America revealed by a University of Chicago study and publicized nationally have further fueled taxpayer interest, magnifying assessors' need to ensure a transparent, fair, and accountable assessment process, and engage more effectively with taxpayers.

Standards

The Fourth Industrial revolution promises to challenge the rules and guidelines governing the mass appraisal process—spanning not only appraiser principles, methods, techniques, and practices but also the ethical, legal, and professional norms and codes they must comply with to enhance the credibility of the profession. I personally believe that the moral arc of history will bend toward social justice—improving standards following publicly highlighted inequities.

Strategic stewardship of the future

So, what does the long view of success look like in the coming months and years? Anything but passive! Only by proactively shaping the trajectory of the future can we ensure AI will serve humanity's best interests. And we *all* have a role to play.

While industry standards certainly exist, the reality is that data curation, measurement and analysis practices can vary widely between states, counties and individual assessor offices.

In the end, data quality suffers. Standards will continually need to improve in order to eliminate those disparities under IAAO's strategic guidance.

Assessors have the unique opportunity to lead this change.

In a practice that I've coined Data Stewardship, tax assessors are the responsible stewards of the data they use to generate property values, continuously striving to improve data quality.

Just like any other science, the rigor behind the entire life cycle

of tax assessment data — from curation to analysis and output to ongoing review — must increase, treating data as a product unto itself.

Data Stewardship considers, selects, shepherds, analyzes, and continually tests and improves data with the same rigor a scientist in any other field would.

Finally, even the most sophisticated tools being developed have no value if they don't speak directly to the specific challenges of every unique stakeholder.

For our part as a technology innovator, the chief ingredient in navigating the unknown to responsibly revolutionize mass appraisal is an ongoing dialogue with our customers to responsibly adapt in

real time.

Only through front line engagement can anyone successfully use AI to streamline complexity, keep pace with public data access, reduce assessor cognitive load, accelerate productivity, ensure societal well-being, and elevate the entire assessor profession.

Taking the long view for is the antidote to being caught off guard by the coming wave.

Let us continue to collaboratively navigate the unknown with IAAO and frontline assessors to responsibly revolutionize mass appraisal with AI.

SHAIL JAIN is CEO, Farragut Systems, based in Durham, North Carolina.



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COUNTY ASSESSOR (REAL ESTATE)

LOUISA COUNTY ASSESSOR
LOUISA, VIRGINIA, UNITED STATES

DESCRIPTION

Conveniently situated between Charlottesville, Fredericksburg, and the state capital of Richmond, Louisa County is accepting applications for the Assessor position.

The County Assessor is part of our Commissioner of Revenue's Office and will oversee and directs and administers an effective and comprehensive Real Estate Assessment program for the County.

Responsible for the assessment of commercial, industrial, and residential real estate property for tax purposes and for the administration of special programs related to the assessment process.

Manages and supervises professional, technical, and administrative support staff.

Oversees, provides guidance, and participates in a biennial reassessment of real property parcels in the County, coordinating proper designation of land uses and ownership.

Provides real estate related data/information to various County agencies

Represents the Real Estate Assessment Office before governing bodies, taxpayers, and the general public.

Additionally, the Real Estate Assessor and their team have responsibility for damage assessment during disasters and/or events.

ESSENTIAL FUNCTIONS OF ASSESSOR

Performs professional administrative and supervisory work in planning, organizing and directing an effective and comprehensive assessment program.

Prepares departmental budget and monitors expenditures.

Responsible for supervising, training, and evaluating department staff.

Work involves supervising, participating in, and reviewing annual assessment of real property parcels in the County to establish the market value of all real estate



for ad valorem tax purposes. Analyzes market data to update cost tables, depreciation tables, and land value tables. Must have ability to analyze factors which tend to influence the value of property.

Collects, analyzes, and interprets sales data. Must have thorough knowledge of the principles, practices, and relevant laws of property appraising for assessment purposes, thorough knowledge of building construction practices for building and land values.

Responds to difficult, unusual, and complex inquiries and explains/defends assessments. Inspects all appeal requests and makes changes if needed; provides the Board of Equalization with any information necessary to evaluate and decide cases of appeal.

Exercises initiative and independent judgment in ensuring an efficient and effective assessment program while exercising considerable tact and courtesy with taxpayers, public officials, and the general public.

Compiles data and research sales in assistance to the Virginia Department of Taxation for the annual ratio study as well as the "mini" study for the public service ratio.

Must have knowledge of modern principles and practices of real property assessment, particularly mass appraisals; knowledge of laws, rules and regulations covering real property appraisal and

assessments; have the ability to interpret laws and or ordinances.

EDUCATION AND/OR EXPERIENCE

- Bachelor's degree in a business-related field and or eight (8) years' experience in a related field.
- Three or more years in a supervisory role with the Appraisal profession
- Certification as Real Estate Appraiser or Virginia Real Estate Appraiser License

PREFERRED QUALIFICATIONS

- Familiarity working with CAMA systems; Catalis preferred

Details of the position requirements and the job application can be obtained through the County's website at <http://www.louisacounty.com/jobs>. Please submit a resume along with your application.

Position open until filled.

Requests for information and other inquiries can be submitted to HR@Louisa.org or by calling (540) 967- 3456. The County of Louisa is an Equal Opportunity Employer.

APPRAISER II

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RECORDER/COUNTY CLERK'S OFFICE**
SAN DIEGO

Do you have experience appraising real or personal property? Don't miss out on this opportunity, apply now! The Assessor/

Recorder/County Clerk's office is seeking qualified candidates for APPRAISER II. Qualified candidates are encouraged to apply as soon as possible as interviews will be held on an ongoing basis.

As an Appraiser II, you will independently perform appraisal work by interpreting and applying the California Revenue and Taxation Code. As you gain experience, you may be asked to assist higher appraiser classes with special appraisal projects.

HIRING TIMELINE AND DATES

- Interviews, job offers, and background process will be ongoing. (Current County employees may be exempt from the background process.)
- Pre-employment medical screening: Approximately three days following successful background investigation results.
- Anticipated start date: Start date will be based upon successful completion of medical screening or other mutually agreed upon date.
- If you are not selected for this interview process, you may have the opportunity to compete for future vacancies.

MINIMUM QUALIFICATIONS

1) One year of recent experience as an Appraiser I in the County of San Diego or equivalent position in another California County Assessor's Office; OR,

2) Three years of recent professional experience appraising real or personal property.

Note: Recent work experience is defined as work experience within the past five (5) years.

REQUIRED LICENSES, CERTIFICATIONS OR REGISTRATIONS

Required licenses, certifications, and registrations must be maintained throughout employment in this class.

LICENSE

A valid California Class C driver's license, which must be maintained throughout employment in this class, is required at time of appointment, or the ability to arrange

necessary and timely transportation for field travel. Employees in this class may be required to use their own vehicle.

CERTIFICATION/REGISTRATION

Must possess a permanent Appraiser's Certificate issued by the California State Board of Equalization within one year of appointment.

CONDITION OF EMPLOYMENT

As part of the County of San Diego's pre-employment process, prospective candidates will undergo a background check (including fingerprinting) and a pre-employment medical screening prior to beginning County employment. Additional types of background investigations may be conducted based on the job-related activities of the position. Current County employees may be excluded from this process.

WORKING CONDITIONS

Travels extensively throughout the county. May be assigned to any work location in the County.

EVALUATION

Qualified applicants will be placed on a six-month employment list based on scores received during the evaluation of information contained in their employment and supplemental applications. Please ensure all information is complete and accurate, as the responses you provide on the supplemental application questionnaire will be reviewed using an automated evaluation system. If you are successful in the initial screening process, your application will be reviewed individually to confirm that the information you provided is accurate and qualifying.

The Department of Human Resources removes personally identifiable information from all recruitments. This practice, called Blind Applicant Screening, hides a candidate's personal information that could influence or bias a hiring decision. Personal information includes name, phone number, address, gender, age and race. This process helps contribute to a fair and equitable selection process leading to a more diverse and inclusive workforce.

Reasonable accommodation may be made to enable qualified individuals with disabilities to perform the essential func-

tions of a job, on a case-by-case basis.

As an employer of over 19,000 employees, the County of San Diego is an organization committed to veteran hiring, retention, and professional development.

We recognize the contributions and sacrifices made by our veterans and value the unique expertise and leadership qualities they bring to our workforce.

We strive to provide veterans with the resources and tools necessary to maximize their employment opportunities, and to assist veterans with their transition into civilian life by applying the valuable skills, knowledge and training acquired in service to positions and career paths at all levels within our large organization.

Click on the resource links below to learn more about how the County of San Diego supports its veterans.

Veteran's Preference Policy: The County of San Diego offers preferential credits for military service to assist qualified applicants in transitioning from military to civilian careers with the County of San Diego.

Military Skills Translator: Do you need assistance translating your military experience into civilian experience? This tool can help!

The County of San Diego and its employees embrace the vision of: a just, sustainable, and resilient future for all. Our values include: integrity, equity, access, belonging, excellence, and sustainability.

Each of which are infused throughout our operations. While also embracing a mission of strengthening our communities with innovative, inclusive, and data driven services through a skilled and supported workforce.

Click here for more information on our **Strategic Plan** (sandiegocounty.gov) as well as our commitment to serve everyone, to build a **Framework for the Future** that will create a County that works for all.

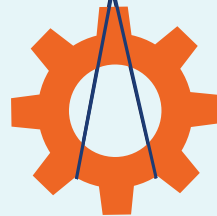
Under California Government Code Sections 3100 - 3109, public employees are designated as disaster service workers.

The term "public employees" includes all persons employed by the state or any county, city, state agency, or public district. Disaster service workers are required to participate in such disaster service activities as may be assigned to them by their employer or by law.

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