

FAIR+EQUITABLE

SEPTEMBER 2023 | VOLUME 21 | NUMBER 7

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

Tax-exempt hospitals are thriving

Many U.S. States are challenging property tax exemptions for non-profit hospitals bringing in big profits | **PAGE 6**

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



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'CHARITY' AS TAX-EXEMPT
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COMMUNICATION IS KEY

The IAAO Board of Directors approved new communications standards. This update serves to help educate assessing officers about the benefits of effective external communications.

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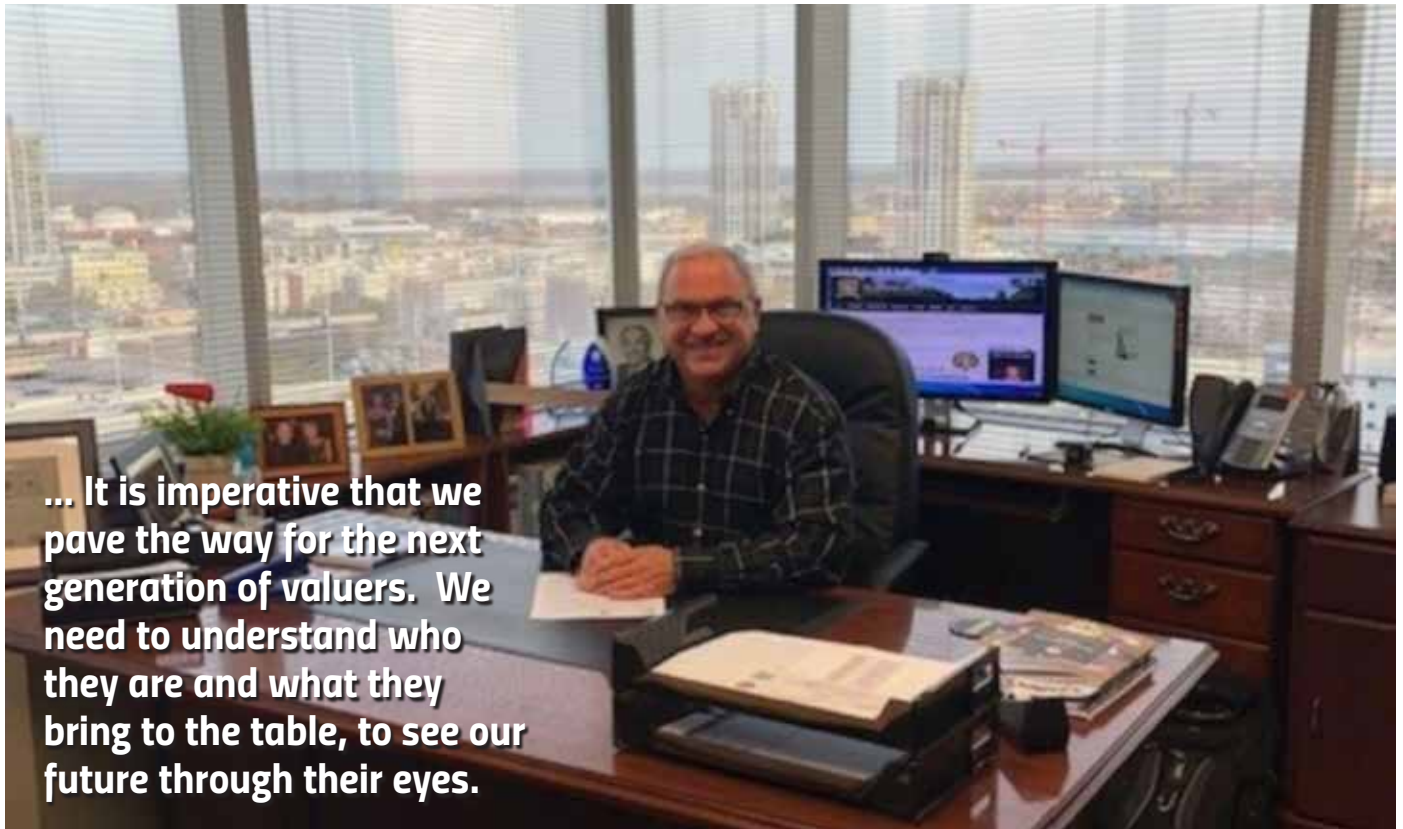


IAAO
INTERNATIONAL ASSOCIATION
OF ASSESSING OFFICERS
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Fair+Equitable is published nine times a year by the International Association of Assessing Officers, 314 W. 10th St., Kansas City, Missouri, 64105-1616. Subscription rate for members is included in annual dues. Send address changes to: Membership Dept., IAAO, 314 W. 10th St., Kansas City, Missouri, 64105-1616.

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... It is imperative that we pave the way for the next generation of valuers. We need to understand who they are and what they bring to the table, to see our future through their eyes.

PATRICK ALESANDRINI, CAE, RES

IAAO President

Here we are with the conference over, but still fresh in our memories. This year's conference was a great success, and I was very pleased to hear the positive comments concerning the quality of education that people received. The conference happens as a result of the very hard work of many committees and task forces, including the Local Host Task Force and the Conference Content Task Force. In addition, our team from Kansas City created an environment that provided a pleasant and productive experience. They worked hard to make sure that we all enjoyed a very pleasant experience. And my shout out goes also to those team members who had to stay back at the home office and continue to make the association run. Thank you so very much to you all.

I am very proud to announce that through the generous donations of our organization, that we raised over \$11,500 to send to Maui Fire Relief. In addition, we collected \$14,580 for the Corusy Memorial Library and \$3,300 for trust funds and the IAAO Building Fund. Our members are very generous to share with those in need and to support the causes of IAAO. I want to personally thank everyone who participated in any of these programs.

I wanted clear up one area of confusion. People have asked me if my tenure as President of IAAO is finished, since I performed the Ceremonial swearing in of President Elect and Treasurer Rebecca Malmquist during the closing banquet. The president's term runs from January 1 to December 31 of each year. The swearing in ceremony allows our members and



2023 IAAO President Pat Alesandrini, CAE, RES, left, administers the Presidential oath of office to President-Elect Rebecca Malmquist, CAE, who will assume IAAO Presidency on Jan. 1, 2024. Full conference details will be in the next issue of F+E.

guests to witness their new president taking the oath of office, a process which for other officers and board members will take place at the January IAAO Board of Directors meeting. Your current officers still have a busy schedule for the remainder of the year, as we head back on the road to visit more chapters' and affiliates' events. One of the greatest pleasures of being the President of IAAO, is to meet our members across the globe and listen to their ideas and desires.

We are continuing to work on behalf of the appraisal/valuation industry and seek ways to assist, support, and help define issues that our members are facing. This requires clear communications with the board and officers on the issues that we are facing and the position that IAAO will take in addressing the various issues.

We will continue to be forward thinking with regard to our standards and research, so that we are on the leading edge of new technologies and innovative ideas. It is critical that we do not become content with the status quo.

Lastly, as I stated in my closing remarks at the conference, it is imperative that we pave the way for the next generation of valuers. We need to understand who they are and what they bring to the table, to see our future through their eyes. Our goal should be to guide them along the way to achieve all that they can, with our support and encouragement. Empathic listening is key to understand who they are and how we can view, from their vantage point, how to succeed. It is imperative that we support the next generation with our experience and expertise, while being open to new ideas. One of the greatest traits of a good teacher is someone who is a good learner; someone with an open mind to new ideas and methodologies; someone who can see outside the box for all of the possibilities and talents of the people who will someday blaze their own trails. It is certainly my hope and desire that you will enthusiastically embrace the future and help guide the next generation of IAAO to success.

MAGAZINE OF THE INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS

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ILLINOIS

New program to address 'unintended consequences' of disabled vet exemption

St. Clair County and its various taxing districts will be among the biggest recipients of a new state reimbursement pilot program intended to replace property tax revenue, according to a Illinois Department of Revenue report.

In 2015, Illinois quit collecting property taxes from disabled veterans. To make up for lost revenue, taxing districts raised rates on other taxpayers, to the dismay of many. In some cases, local taxing districts — like cities, schools, libraries, and fire departments — lose out on property tax dollars because they reach a state limit, according to the Department of Revenue.

In 2021, for example, St. Clair County taxing districts lost more than a combined \$272 million. The reimbursement includes \$15 million for various taxing bodies across the state over the next five years.

“There’s a disproportionate effect on local property tax values as a

result of this exemption,” said Rep. Jay Hoffman, D-Swansea, a lead sponsor of the budget item.

“We don’t, in any way, want to take away that property tax exemption. However, we need to have an obligation, as a state, to make sure that taxing districts that this affects are, in some way, made whole.”

— St. Louis Public Radio

FLORIDA

As thieves steal dead people’s homes, here’s an idea for fighting property fraud

A new alliance is stepping up in the fight to stop thieves from stealing the homes of people who’ve recently died.

The Broward County Property Appraiser’s Office has teamed up with the county’s Office of Medical Examiner and Trauma Services to start sharing notes about property owners who’ve died, and amass a tower of information to crack down on property theft.

When thieves strike, investigators say, it’s the true heirs who are stiffed out of their rightful inheritance.

And it’s the dead and their properties that are “the easiest prey” — with thieves figuring it’d be less likely they’ll be caught, Broward Property Appraiser Marty Kiar said.



Kiar

To protect the estates of the dead, the two offices are planning to use new software that allows the agencies to share — and immediately flag — potential issues.

Those who’ve died, who owned property and whose remains are unclaimed, will have their estates flagged for potential theft.

While the Broward County Property Appraiser’s Office has long investigated homestead fraud, Kiar assembled a new team of detectives in 2022 to snuff out deed fraud.

Scammers have taken over houses using fraudulent quit claim deeds or fraudulent liens or fake wills, and have forced rightful owners out the door of their own homes by posing as the owners in court.

Broward’s efforts to fight property fraud were featured in a story in the **April 2023 issue of F+E**.

— South Florida Sun-Sentinel

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“ This material is a treasure trove of valuable insights.”
Orlando Bridgeford, CPE
Office of Property Assessment
Philadelphia, PA

“ This program opened my mind to a new way of management.”
Ernest L. Butler
Montgomery Central Appraisal District
Conroe, TX

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Court: Airport concession fees are not rent

The Minnesota Supreme Court ruled that concession fees car rental companies pay for doing business at an airport should not be considered rent for property-tax valuation purposes.

The court found the fees should not be included in the income-capitalization approach because they were not a function of the real estate. The court said the payments were more appropriately categorized as business income.

The decision affirms the tax court ruling.

The appeal involved two rental car companies that operate service counters inside the Minneapolis-St. Paul International Airport.

According to their lease agreements, the companies were required to pay a concession fee of 10% of their revenue to the airport authority. The fee provided “use of the facilities and access to the airport market.” They also paid rent for their spaces.

Whether the concession fees were included in the income approach made a significant difference in the value of the properties.

For one company, the value was close to \$34.9 million with the concession fees and \$21.1 million

without. For the other, it was nearly \$20.5 million with the concession fees and \$12.5 million without.

The assessor claimed the fees should be included as rental income because they represented a percentage lease.

The companies’ expert contended that the payments were comparable to a franchise fee, which is considered business income that is not attributable to the real estate.

He testified that even car rental companies that maintained a small service counter at the airport were charged the 10% fee. He noted other airports typically charged a concession fee whether the rental car company was located on the airport grounds or close by.

The court cited three factors that weighed toward treating concession fees as business income rather than rental income.

First, both companies with in-airport locations and those with off-airport facilities were charged the same 10% fee. Although the lease indicated the fee included use of airport property, the court said its purpose was clearly to buy access to the airport market for car rentals since all rental companies had to pay regardless of location.

Second, if concession fees were considered rent, the income approach value would be significantly higher than market values obtained through the cost approach. Cost approach results were \$21.2



million and \$12.5 million compared to \$34.9 million and \$20.5 million, respectively.

Third, including concession fees skewed the values of other categories in the calculations. One example the court cited was an annual management expense of \$163,598. This amount seems unreasonably high for a one-tenant facility on a five-year lease, the court said.

(Enterprise Leasing Company of Minnesota v. County of Hennepin, Supreme Court of Minnesota, Nos. A22-1022 and A22-1024, March 29, 2023)



States redefining 'charity' as tax-exempt hospitals thrive

More than a dozen U.S. states have debated or passed legislation to better define charity care in order to increase transparency about the benefits nonprofit hospitals provide.

BY ANDY MILLER AND MARKIAN HAWRYLUK,
KFF HEALTH NEWS, TNS
www.governing.com

The public school system in Pottstown, Pennsylvania, had to scramble in 2018 when the local hospital, newly purchased, was converted to a tax-exempt nonprofit.

The takeover by Tower Health meant the 219-bed Pottstown Hospital no longer had to pay federal and state taxes.

It also no longer had to pay property taxes, taking away more than \$900,000 a year from the already underfunded Pottstown

School District, school officials said.

The district, about an hour's drive from Philadelphia, had no choice but to trim expenses.

It cut teacher aide positions and eliminated middle school foreign language classes.

"We have less curriculum, less coaches, less transportation," Superintendent Stephen Rodriguez said.

The school system appealed Pottstown Hospital's new nonprofit status, and earlier this year a state court struck down the hospital's property tax break.

It cited the "eye-popping" salaries of multiple Tower Health executives as con-

Policy analysts at KFF estimated the total value of U.S. nonprofit hospitals' exemptions in 2020 at about \$28 billion, much higher than the \$16 billion in free or discounted services they provided through the charity care portion of their community benefits.

trary to how Pennsylvania law defines a charity.

Tower Health's five highest-paid executives made more than \$1 million each, and the president made more than \$2 million in 2019, according to their tax filings.

The court noted that 40% of executives' bonus incentives were based on financial performance goals.

The court decision, which Tower Health is appealing, stunned the nonprofit hospital industry, which includes roughly 3,000 non-government tax-exempt hospitals nationwide.

"The ruling sent a warning shot to all nonprofit hospitals, highlighting that their state and local tax exemptions, which are often greater than their federal income tax exemptions, can be challenged by state and local courts," said Ge Bai, a health policy expert at Johns Hopkins University.

The Pottstown case reflects the growing scrutiny of how much the nation's nonprofit hospitals spend — and on what — to justify billions in state and federal tax breaks.

In exchange for these savings, hospitals are supposed to provide community benefits, like care for those who can't afford it and free health screenings.

More than a dozen states have considered or passed legislation to better define charity care to increase transparency about the benefits hospitals provide, or, in some cases, to set minimum financial thresholds for charitable help to

their communities.

The growing interest in how tax-exempt hospitals operate — from lawmakers, the public, and the media — has coincided with a stubborn increase in consumers' medical debt.

KFF Health News reported last year that more than 100 million Americans are saddled with medical bills they can't pay, and has documented aggressive bill-collection practices by hospitals, many of them nonprofits.

In 2019, Oregon passed legislation to set floors on community benefit spending, largely based on each hospital's past expenditures as well as its operating profit margin.

Illinois and Utah created spending requirements for hospitals based on the property taxes they would have been assessed as for-profit organizations.

And a congressional committee in April heard testimony on the issue.

"States have a general interest in understanding how much is being spent on community benefit and, increasingly, understanding what those expenditures are targeted at," said Maureen Hensley-Quinn, a senior director at the National Academy for State Health Policy.

"It's not a blue- or red-state issue. It really is across the board that we've been seeing inquiries on this."

Besides providing federal, state, and local tax breaks, nonprofit status also lets hospitals benefit from tax-exempt bond financing and receive charitable contributions that are tax-deductible for the donors.



Ge Bai, Johns Hopkins University



Maureen Hensley-Quinn, National Academy for State Health Policy



Vikas Saini, Lown Institute

A 2021 study that found for every \$100 in total spending, nonprofit hospitals provided \$2.30 in charity care, while for-profit hospitals provided \$3.80.

Policy analysts at KFF estimated the total value of nonprofit hospitals' exemptions in 2020 at about \$28 billion, much higher than the \$16 billion in free or discounted services they provided through the charity care portion of their community benefits.

Federal law defines the sort of spending that can qualify as a community benefit but does not stipulate how much hospitals need to spend.

The range of community benefit activities, reported by hospitals on IRS forms, varies considerably by organization.

The spending typically includes charity care — broadly defined as free or discounted care to eligible patients.

But it can also include underpayments from public health plans, as well as the costs of training medical professionals and doing research.

Hospitals also claim as community benefits the difference between what it costs to provide a service and what Medicaid pays them, known as the Medicaid shortfall.

But some states and policy experts argue that shouldn't count because higher payments from commercial insurance companies and uninsured patients paying cash cover those costs.

Bai, of Johns Hopkins, collaborated on a 2021 study that found for every \$100 in total spending, nonprofit hospitals provided \$2.30 in charity care, while for-profit hospitals provided \$3.80.

Last month, another study in Health Affairs reported substantial growth in nonprofit hospitals' operating profits and cash reserves from 2012 to 2019 "but no corresponding increase in charity care."

And an April report by the Lown Institute, a health-care think tank, said more than 1,350 nonprofit hospitals have "fair share" deficits, meaning the value of their community investments fails to equal the value of their tax breaks.

"With so many Americans struggling with medical debt and access to care, the need for hospitals to give back as much as they take grows stronger every day," said Vikas Saini, president of the institute.

The Lown Institute does not count compensating for the Medicaid shortfall, spending on research, or training medical professionals as part of hospitals' "fair share."

Hospitals have long argued they need to charge private insurance plans higher rates to make up for the Medicaid shortfall.

But a recent state report from Colorado found that, even after accounting for low Medicaid and Medicare rates, hospitals get enough from private health insurance plans to provide more charity care and community benefits than they do currently and still turn a profit.

The American Hospital Association strongly disagrees with the Lown and Johns Hopkins analyses.

For many hospitals — after dozens of closures over the past 20 years — "just keeping your doors open is a clear community benefit," said Melinda Reid Hatton, general counsel for the AHA.

"You can't focus entirely on charity care" as a measure of community benefit.

Hospitals deliver nine times the community benefit for every dollar of federal tax avoided, Hatton said.

The 2010 Affordable Care Act, she noted, imposed additional community benefit mandates.



Melinda Reid Hatton, AHA



North Carolina state Treasurer Dale Folwell

Tax-exempt hospitals must conduct a community health needs assessment at least once every three years, establish a written financial assistance policy, and limit what they charge individuals eligible for that help.

And they must make a reasonable attempt to determine if a patient is eligible for financial assistance before they take “extraordinary collection actions,” such as reporting people to the credit bureaus or placing a lien on their property.

Still, the Government Accountability Office, a congressional watchdog agency, argues that community benefit is poorly defined.

“They’re not requirements,” said Jessica Lucas-Judy, a GAO director.

“It’s not clear what a hospital has to do to justify a tax exemption. What’s a sufficient benefit for one hospital may not be a sufficient benefit for another.”

The GAO, in a 2020 report, said it found 30 nonprofit hospitals that got tax breaks in 2016 despite reporting no spending on community benefits.

The GAO then recommended Congress consider specifying the services and activities that demonstrate sufficient community benefit.

The tax and benefit question has become a bipartisan issue: Democrats criticize what they see as scant charity care, while Republicans wonder why nonprofit hospitals get a tax break.

In Georgia, Democratic lawmakers and the NAACP spearheaded the filing of a complaint to the IRS about Wellstar Health System’s nonprofit status after it closed two Atlanta-area hospitals in 2022.

The complaint noted the system’s proposed merger with Augusta University Health, under which Wellstar would open a new hospital in an affluent suburban county.

“I understand you pledged over \$800 million” in the deal with AU Health, state Sen. Nan Orrock, an Atlanta Democrat, told Wellstar executives at a legislative hearing, citing the system’s disinvestment in Atlanta.

“Doesn’t sound like a nonprofit. It sounds like a for-profit approach.”

Wellstar said that it provides more uncompensated health care services than any other system in Georgia and that its 2022 community benefit totaled \$1.2 billion.

Wellstar attributed the closures to chronic financial losses and an inability to find a partner or buyer for the inner-city hospitals, which served a disproportionately large African American population.

In North Carolina, a Republican candidate for governor, state Treasurer Dale Folwell, said many hospitals “have disguised themselves as nonprofits.”

“They’re not doing the job. It should be patients over

profits. It’s always now profits over patients,” he said.

Ideas for reforms, though, have run up against powerful hospital opposition.

Montana’s state health department proposed developing standards for community benefit spending after a 2020 legislative audit found nonprofit hospitals’ reporting vague and inconsistent.

But the Montana Hospital Association opposed the plan, and the idea was dropped from the bill that passed.

Pennsylvania, though, has a unique but strong law, Bai said, requiring hospitals to prove they are a “purely public charity” and pass a five-pronged test.

That may make the state an easier place to challenge tax exemptions, Bai said.

This year, the Pittsburgh mayor challenged the University of Pittsburgh Medical Center over the tax-exempt status of some of its properties.

Nationally, Bai said, “I don’t think hospitals will lose tax exemptions in the short run.”

But, she said, “there will likely be more pressure from the public and policymakers for hospitals to provide more community benefit.”

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

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Candidate profiles: 2024 Board of Directors

FOR PRESIDENT-ELECT

**DONNA
VANDERVRIES,
CAE, AAS, PPS**
Equalization
Director, Muskegon
County, Michigan



I respectfully request your support for IAAO President-Elect.

My goals for IAAO include continuing to implement our strategic plan focusing on Diversity, Equity and Inclusion, building toward the future through mentoring and educating future assessors and leaders, maintaining our status as the world leader in mass appraisal as well as gaining recognition of assessing experience as qualifying experience for appraisal licensure.

IAAO Activities

IAAO Member since 2001, IAAO conferences since 2008, IAAO Rep, Planning and Rules Committee, Professional Designations Subcommittee, Professional Development Committee, Governance Committee, District 2 Board Member 2019-2021, IAAO Vice President 2023, Conference Volunteer/Moderator, Professional Designations Advisor, IAAO course and Body of Knowledge Reviewer

Leadership Activities

Appraisal Foundation - App Practices Board and AQB Board, Mid-Michigan Association of Assessing Officers - served through president - current vice president, MAED Board through Presidency, MAA Board - MAED Rep, Board Member and Various Committees, Credit Union Board since 1993 and Chair 2010, POL Library Board 2014- Present, Toastmasters Board, Cannon Township ZBA Member/Chair and Planning Commission, Moderator Legislative Meetings

Education/Designations

CPA - Wright State Univ.; Attorney - Ohio State; Masters Tax - Cincinnati; Certified General Appraiser, MMAO IV, PPE, AAS, CAE, PPS, ASA, CPA

Assessing Experience

Equalization Director - 15½ years, almost 32 years total

Teaching Experience

Adjunct Prof 18 years, Taught assessing courses 2008-Present, Course Developer-Personal Property and To Exempt or Not To Exempt Course reviewer and creator, Presenter Dark Stores Wisconsin Assessors 2016

FOR VICE PRESIDENT

**WILLIAM HEALEY,
RES**
Chief Assessor,
Lewiston, Maine



I have been in the assessing profession for 26 years, and a member of IAAO for 25 years.

I have served as Assessor for the Towns of Cumberland, Yarmouth, and Scarborough, Maine.

I serve as Chief Assessor for the City of Lewiston, Maine.

I have been very involved with IAAO serving on the Board of Directors from 2020 through 2022, the Membership Services Committee, two years as Chair, the Ethics Committee, Nominating Committee, and currently the Governance Committee.

I was awarded the IAAO Residential Evaluation Specialist Designation in 2019, and hold the Maine Certified Assessor - 3 Designation.

I serve as Education Chair for the Maine Association of Assessing Officers (MAAO); a position I have held for the past 19 years. I served two terms as President for the MAAO, Vice President of the Northeastern Regional Association of Assessing Officers (NRAAO), and currently serve on the NRAAO Budget Committee.

If elected Vice President, one of my main goals is to help small jurisdictions with limited staff and revenue, get the assistance and training they need. I work in a small jurisdiction and understand the hardships of limited staffing and limited budgets.

I truly believe I have the qualifications and experience to serve as Vice President of the International Association of Assessing Officers.

THE KEY DATES

Tuesday, Aug. 15

Slate of candidates nominated is certified by the Nominating Committee Chair to the Executive Director by Aug. 15. IAAO will post the list of candidates on the website immediately following certification and notification to the candidates.

Wednesday, Sept. 6

Individuals wishing to be nominated by petition must submit completed petitions to IAAO within five days of the end of annual conference.

Sunday, Oct. 1, 2023

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

Nov. 1-15

Election in progress. Ballots, and profiles shall be sent electronically to all regular members by Nov. 1. A separate ballot shall be sent electronically to all associate members in the year for which an election for the Board of Directors associate member position occurs and shall contain only the candidates for the Board of Directors associate member position.

Monday, Nov. 20

Election results are certified.

Monday, Nov. 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.

Thursday, Dec. 7, 2023

Election campaign reports must be filed with the Executive Director.

Saturday, Dec. 9

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

Candidate profiles: 2024 Board of Directors

REGION 1

ALLEN JOLLEY
Principal Appraiser
Los Angeles County



Thank you for reading this profile. The one thing I have learned in my 18 years in the assessment industry is that there is always something to learn and opportunities to grow. I am glad I was introduced to IAAO. My first experience with IAAO was being asked to be a member of the Los Angeles County Chapter of IAAO. Since then I have had the opportunity to serve as President of the Los Angeles County Chapter twice, Vice President twice, Treasurer once and board member for many years.

Since I started with Los Angeles County, I have had the opportunity to value all kinds of properties, from SFRs and Condos, to port terminals and hotels. I have spent time as a field Trainer for new appraisal staff, supervisor in our Possessory Interest division and currently serve as the Principal Appraiser of our Training Division. The training division is responsible to train new appraisers, help certify our existing staff on an annual basis and provide Continuing Education opportunities for all appraisal staff.

I never started out looking to get into the appraisal profession. While working on my Bachelor's degree, I took a class called Public Administration. The way the professor presented the material, I knew that that was exactly what I wanted my career to be. After completing my Bachelor's degree at Cal State Fullerton, I decided to further my education and received my Masters degree from the University of Southern California.

Education has always been important to me and I am glad that education is one of the main focuses of IAAO. After taking several IAAO courses, I had the opportunity to take and pass the Instructor Evaluation Workshop (IEW). Teaching and taking IAAO courses is fun and has expanded my understanding of appraisal theory and practice.

I serve on the Education Committee and I marvel at the amazing things accomplished by the IAAO staff and those that carry out the IAAO mission. The Professional Development staff is hard at work improving the class offerings and course material. I look forward to assisting them in all that they are working on and expanding the educational opportunities across the country and internationally.

I look forward to serving with the other members of the board and serving the members of IAAO, with your support and vote.

REGION 1

DOUGLAS P. WARR, AAS
Assessor, Cleveland
County, Oklahoma



Commitment is a strong word; one I take very seriously when it comes to IAAO. Over the years I've served on IAAO committees, chaired IAAO committees, and had oversight on multiple Task Forces.

During my two years as Chair of Research and Standards, I attended Board of Directors meetings in person, gaining valuable knowledge while watching and learning how the Board operates and functions.

Currently, I am serving as an elected official in Oklahoma as the Assessor of Cleveland County. Previously, as an instructor at Oklahoma State University I provided training to County Assessors and their deputies. Prior to this I worked in multiple sized jurisdictions, so I recognize the different challenges that we face.

Please look over my accomplishments with IAAO. I respectfully request your support and vote.

IAAO involvement and leadership

- Research and Standards Committee – Chair, 2019-2020
- Oversight of seven Task Forces in 2019 and nine Task Forces in 2020
- Research and Standards Committee, 2018, 2021-2023
- Research and Standards Committee – Super Chair, 2016-2017
- Technical Standards Committee, 2011 – 2015
- Standard on Standards Task Force, 2021
- Member Benefit Task Force - Chair, 2023
- IAAO Senior Instructor
- Strong IAAO Representation in Amsterdam, (F+E 2015)
- IAAO National Conferences, presenter multiple times
- IAAO Presidential Citation - 2022
- Oklahoma IAAO Chapter President - 2003

State Leadership - Oklahoma

- Executive Officer, 2023
- Board of Directors, 2019-2021
- Legislative Committee, 2019-2023

Goals

- To improve the resources and education to meet the different challenges of both small and large jurisdictions.
- To educate our members worldwide to help defend, to promote our profession, and to be proactive in the various legislative processes in order to create legislation that promotes fairness and equality in assessments and tax policies.
- To have a well-managed budget that will keep membership dues, conference fees, and course fees affordable.

REGION 2

LLOYD FUNK, CAE
Director of
Assessment Services,
Provincial Municipal
Assessor, Winnipeg,
Manitoba



I have the honor of being an IAAO member and serving our professional organization since 2013.

IAAO provides education and certification that ensures assessment professionals have a strong knowledge foundation and the highest respect in the industry.

My over 28 years experience in the field of property assessment includes 13 years as a front-line property assessor inspecting and determining assessments for residential, farm and ICI (Industrial, Commercial and Investment) properties.

I have also had the opportunity of serving in senior leadership roles and since 2016, the Director of Property Assessment Services for the Province of Manitoba.

I have served on IAAO committees and task forces including Chapters and Affiliates, Membership, Designation Equivalencies, and Diversity and Inclusion.

I am the chair for the CAE Master Exam Task Force and member of the Professional Development Committee. I have also served on the Executive Board of the AAOM.

Assessment professionals across the globe need access to educational excellence that provides them with the ability to deliver assessment services at the highest level.

I will work tirelessly to ensure learning opportunities are available to meet the needs and aspiration of all members across North America and internationally.

I am committed to building the IAAO and provide members with the recognition they deserve for the critical work they deliver in their communities.

Candidate profiles: 2024 Board of Directors

REGION 2

TIMOTHY HALL SR.

Property Evaluation Analyst-Supervisor, Mobile County, Alabama



Hi, I'm Tim Hall Sr. a candidate for Region 2 Board of Directors! Excited is an understatement for the opportunity to serve you!

Since 2012, I've been taking IAAO classes; starting with 101 moving through the ranks from residential appraiser to commercial appraiser, structuring and training our county commercial team and now an analyst/supervisor concentrating mainly on hotels, malls, and shopping centers.

The IAAO "bug" really hit me in 2018 when I attended my first IAAO International Conference in Minneapolis. What a production!

Since then, it's been my honor to attend Chicago, Boston, and Salt Lake City—get ready. After the Minneapolis conference, a few Alabama IAAO members and myself took the helm and chartered the Alabama Chapter of IAAO. As its vice-president, president-elect, president, and now immediate past president, I've witnessed first-hand the chapter's purpose-driven commitment to its members and exponential growth.

Prayerfully, as your next Region 2 Board Member, it is my desire for IAAO to help each member develop personally and professionally.

One of my goals is to show and make sure everyone receives value from being a member. IAAO has many untapped resources available to its members.

My goal is to ensure that everyone is aware of and takes advantage of what IAAO has to offer. I respectfully ask for your vote for Region 2 Board Member.

IAAO leadership activities/awards

Certified Instructor, 2023 Conference Presenter, 2022; Diversity & Inclusion Task Force, 2022; Matylda Zurowska Hudak Member of the Year Award, 2021; Outstanding Chapter/Affiliate of the Year Award, 2021; International Conference attendee, 2018, 2021, 2022.

State leadership

Alabama Chapter of IAAO; Immediate past president 2023; Inaugural Conference Chair 2022-2023; President 2022; IAAO Board of Directors Quarterly Meeting Host 2022; Budget Committee 2022, 2021, 2020; Website startup alabamaiaao.org 2022; President-elect 2021; Vice president 2020; Education Committee 2020-present; Newsletter Columnist 2020-present; State of Alabama Joint Education Advisory Committee 2021-present; Alabama Certified Appraiser (ACA) designation, 2015.

Civic leadership

Senior Assoc. Pastor, Ebenezer Baptist Church, Weekly Bible Study Leader.

Education

Doctor of Ministry, Covington Theological Seminary; Master of Divinity, Alabama Interdenominational Seminary; B. S. Accounting, Tuskegee University; Alabama Real Estate Institute; Eagle Scout, Boy Scouts of America.

REGION 2

SAMUEL A. WALKER, AAS, RES

Waukesha City Assessor, Waukesha, Wisconsin



Through my 19 years of experience as an assessment official, working first as an employee and then as an administrator and a director, I have learned firsthand the value of being actively involved in the IAAO.

Since 2004, I have earned my AAS and RES professional designation and became a Professional Designee Advisor.

I served as Vice President of the Indiana IAAO in 2014 and served as President in 2015. As a board member of the Indiana IAAO I had the honor of volunteering at the 2014 Sacramento Conference and serving on the Local Host Committee as the Registration Chair for the 2015 Indianapolis Conference.

I won both the Emerging Professional Award and the Professional Designee of the Year Award at the 2015 IAAO Conference.

The promotion of the IAAO and the education and opportunities they provide are incredibly important to me as I have witnessed what they have to offer and how it can impact an individual.

By reaching out to the younger generation and those that are just starting to enter into the field I would impress upon them all that they have to gain and the incredible opportunities they have to look forward to.

As a younger professional, I would be able to show them exactly what one can achieve by being active in the IAAO and their local Chapters.

One is only limited by their imagination, and stressing to the newer generations to never think too big can open them up to a world of possibilities.

I want to do all that is within my ability to help those individuals achieve their professional goals.

Education

- Bachelor of Science, Business Management
- Master of Business Administration
- Master of Science, Management & Leadership
- Certified Public Manager

Awards

- 2015 IAAO Emerging Professional Award
- 2015 IAAO Professional Designee of the Year

Volunteering

- IAAO Professional Designee Advisor
- IAAO Mentor
- 2015 Local Host Committee Coordinator
- 2016 Conference Content Committee
- 2019 Rural Education Task Force
- 2023 Membership Recognition Task Force

Goals

- Electronic access to all updated manuals for passed courses/workshops
- Mentoring program to match new employees to seasoned professionals
- Increase access to educational opportunities for smaller jurisdictions

REGION 2

GINNY WHIPPLE, AAS

Bartholomew County Assessor, Columbus, Indiana



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.

I believe that experience and dedication make me the candidate of choice for Region 2 in the 2023 election. We face challenges such as selecting a new Executive Director and staying on schedule with updating our educational offerings. 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 future.

I am the Chair of the BoK Standards Integration Task Force and have been on various committees working for IAAO's success since the early 2000s.

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.

Designations, Certifications, and Accomplishments

- Assessment Administration Specialist, IAAO
- Elected Bartholomew County Assessor 2019 through 2026
- 33 Years Mass Appraisal Experience
- Indiana Certified Level III Assessor/Appraiser
- 2011 Member of the Year Award
- 2020 Clifford B Allen Most Valuable Member Award
- IAAO Board of Directors 2017-2019
- IAAO Certified Senior Instructor
- Coordinator for IAAO Indiana Education
- Co-Chair of the 81st IAAO Conference in Indianapolis, Indiana.

Education

- IAAO Course 1 Fundamentals of Real Property Appraisal Research
- IAAO Course 2 Income Approach to Value
- IAAO Course 112 Income Approach to Value II
- IAAO Course 201 Appraisal of Land
- IAAO Course 300 Fundamentals of Mass Appraisal
- IAAO Course 311 Residential Modeling Concepts
- IAAO Course 400 Assessment Administration
- IAAO Course 402 Tax Policy
- IAAO Workshop 411 Building a Healthy Workplace Culture
- IAAO Course 151 USPAP
- IAAO Forum 910 Valuation of Convenience Stores
- IAAO Forum 909 The Appraisal of Commercial Properties in a Declining Market
- Successfully completed IAAO Professional Designation Program Case Study Examination

Candidate profiles: 2023 Board of Directors

REGION 3

OPAL B. HUDSON,
CFE, CPM
Assistant Chief
Administrative Officer
of Value, Hillsborough
County, Florida



Goals if elected

My main goal is to support the goals and objectives of Future Assessment 2025 and help ensure they are being met.

The conversations of the last couple of years within the organization are not new. As chair of the Membership Committee in 2019, these topics were front and center. Not only that, but members serving IAAO much longer had similar stories of similar dated conversations in prior committee work.

Now that IAAO's strategic plan addresses these topics, we need to make sure the conversations are no longer just conversations, but rather constructive plans put into action to move this organization forward.

The industry is dwindling, while the work increases. How do we attract new talent? How do we bring pride back to the industry in a way that encourages others to want to join it? How do we elevate IAAO so those jurisdictions and states who see no value in what we do realize the value? How do we better assist small jurisdictions who have no resources to purchase today's technology, attend conferences, take courses for designation and add credibility to the work they do, or defend their hard work when needed? What does it really mean to be an international organization, and why would another country be interested in joining us?

How do we assist more women and minorities in obtaining leadership roles in their offices? Why would someone want to work for IAAO Headquarters? How do we become a leader in the conversation and quest to do something about the affordable housing problem in America, as we are the historians of the market?

There is so much I feel we can be doing, but in the end, all I can promise is to keep caring and to work hard for IAAO to do and be and grow our industry better.

General statement

The work of the IAAO is not only important to the membership, but the communities each member's jurisdiction operates within and beyond. It is also important to the professional growth of all those working, or one day seeking to work, in our profession.

I've spent several years volunteering with IAAO, some appointments more challenging than others. The one thing that has held true in it all is the importance of the work beyond myself.

I am running for the IAAO Board because I believe what we do matters.

I believe I can help formulate genuine responses to many of the questions our industry needs answered, and contribute to the progress this organization needs to see as we move into the future of assessment.

REGION 3

KEVIN W. PRINE, MPA,
RES, AAS, RAA, GAA,
MNAA
Chief Deputy City
Assessor, Suffolk,
Virginia



Education

University of Virginia: Weldon Cooper Center for Public Service – Charlottesville, VA

- Graduate of the LEAD (Leading, Educating, and Developing) Program for Local Government Leaders

Old Dominion University – Norfolk, VA

- Master's Degree of Public Administration
- Graduate Certificate in Public Procurement
- Graduate Certificate in Public Administration
- Bachelor's Degree of Business Management (Major: Finance)

Bryant & Stratton College – Virginia Beach, VA

- Associate Degree of Applied Science in Information Technology

Professional Designations and Licenses

- RES (Residential Evaluation Specialist) by the International Association of Assessing Officers
- AAS (Assessment Administrative Specialist) by the International Association of Assessing Officers
- CEAA (Certificate of Excellence in Assessment Administration) by the International Association of Assessing Officers (2014-City of Portsmouth)
- CEAA (Certificate of Excellence in Assessment Administration) by the International Association of Assessing Officers: Project Lead (2019-City of Chesapeake)
- Certified General Real Estate Appraiser - Virginia Real Estate Appraisal Board
- RAA (Residential Accredited Appraiser) by the National Association of Realtors
- GAA (General Accredited Appraiser) by the National Association of Realtors
- MNAA (Member National Association of Appraisers) by the National Association of Appraisers

Awards and involvement

- IAAO Emerging Professional Award (2017)
- IAAO Verne W. Pottorff, CAE Professional Designee of the Year Award (2020)
- IAAO Clifford B. Allen, Most Valuable Member Award (2022)
- IAAO Conference presenter: 2017, 2019, 2021, 2023

IAAO Committees

- Nominating Committee (2016)
- Education Committee (2019)
- Executive Director Search Task Force (2020)
- Professional Development Committee (2020-2021)
- Chair - Professional Development Committee (2022-2023)
- U40/Launchpad Leadership (2022-23)

If elected, I will seek to support and enhance our current educational products, promote our designation program as the catalyst for mass appraisal valuation, and work to overcome the stigma of our profession being labeled as "accidental."



Leon County Property Appraiser's Office staff member Mammie Jones (left), with Fellows Asya Griffin (center) and Tyler Tucci (right) administering a homeowner survey as part of their research.

The benefits of a college internship program

Student Fellowships for Innovation and Excellence in Property Assessment 101

BY CARMEN TRAMMELL

The assessment industry often seeks innovative ways to find new employees.

When Leon County, Florida, Property Appraiser Akin Akinyemi, CMS, was elected, one of the projects he wanted to establish was a fellowship program.

This paid internship program began in 2017 and has been a win-win for the college students we hire and for our organization.

I want to share how we ran our program over the past year, the successes we achieved, and some of the challenges we faced.

The program is named Fellowships for Innovation and Excellence in Property Assessment, and it allows upper-level college students to learn more about our profession. In addition to serving as a talent pipeline, it gives our employees leadership experience.

"Today's students are tomorrow's

business and community leaders," Akinyemi said.

"By providing students with opportunities to gain real-life, hands-on experience in their fields of interest, we help to ensure a more experienced and educated workforce exists to support the needs of future generations."

To advertise the program, we post on local university and college websites and contact department professors.

We seek students in fields related to real estate, urban planning, public administration, and public relations who are also interested in public service.

This year we offered fellowships to four students from two universities.

The students worked between 15 and 20 hours per week during the fall and spring semesters and up to 35 hours per week during the summer. They received time off for school breaks and closures, and we are sensitive to their need to prepare for exams.

This was our fourth time running the program, so we gained insights from previous participants.

Logan Love, a former fellow,

recommended that students be self-motivated and able to work independently.

He pointed out that since our work is cyclical, having projects that could change throughout the season is significant.

Based on this previous experience, we wanted to provide the students with a large-scale group project in addition to day-to-day office experience.

Our leadership team helped to formulate potential topics, which were shared with the students for final selection.

This past year's selected topic concerned possible disparities in residential property assessment.

In part, the topic was chosen to answer questions we had received from constituents and academics in our area regarding potential bias.

Our team of managers and supervisors provided daily oversight to the fellows. This leadership team and our property appraiser met at least monthly with the fellows to discuss their work and to ensure the program met its stated goals and deadlines. The students also met at least weekly to share their progress on assignments.

We held regular presentations from department heads, including appraisal, exemptions, GIS, ownership records, and tax roll compliance. The Fellows also spent time in the field riding with our appraisers.

We scheduled guest speakers, including a real estate professional and the head of the Council on Neighborhood Associations.

Other presentations included an overview of our annual audit from the Florida Department of Revenue.

The students also learned about census data, Gini coefficients and Lorenz curves, and qualitative analytics. During the year, they created and administered a qualitative survey related to their research.

After compiling the results, they recruited a group of respondents to participate in an in-person focus group.

The fellows each performed departmental work, including GIS mapping, data entry, sketch drawing, and record cleanup, and were assigned a substantial amount of reading.

This involved completing a lit-



Asya Griffin runs an info booth for the Leon County, Florida, Property Appraiser's Office. She will complete her undergraduate degree in journalism at Florida A&M next semester.

erature review for their research paper and a review of IAAO publications, including standards on ratio studies, mass appraisal of real property, and verification and change of sales.

Intern Tyler Tucci talked about the benefits for students.

"I have been both encouraged and challenged to learn more about

the inner machinations of our office," she said.

"Working as a team with the other fellows has allowed me to hone my communication, leadership, and cooperation skills.

"This fellowship has also allowed me to use and learn about various geospatial mapping products that I would otherwise not have access to.

INVEST IN YOUR FUTURE

An IAAO designation is a mark of excellence that demonstrates your experience and competency in the profession to your peers and other professionals with which you interact, and the public.

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www.iaao.org/designations

On the left side of the banner, there is a vertical column of six circular logos for different IAAO designations: CAE, RES, AAS, CMS, PPS, and MAS.

“I had always anticipated getting along with the other fellows, though I wouldn’t have guessed that I would be as welcomed and appreciated by the other employees as I have been.”

We are proud of our fellowship program and look forward to continuing it.

The students worked hard and completed their research paper, a 50-page document titled “A Study of Possible Disparities in Residential Property Assessment in Leon County.”

The report has been reviewed by two Florida State University professors and two industry leaders, and the next step is consideration for peer-reviewed journal publication. Email [Carmen Trammell](#) for more information about our program or a copy of the paper.

Fellow James Wood said that preparing the paper allowed students to get to know the various departments in the assessor’s office, learning about how the work contributes to the overall goals of the office.

“This helped us to produce research that provided valuable insights for the office and the broader appraisal industry and academic community.”

As far as the outcomes of our Fellows, we are happy to report the following:

- Tyler Tucci was offered a part-time position in our GIS department and has started the master’s program in urban planning at Florida State University.
- Asya Griffin received a public re-



From left: Fellows James Wood, Asya Griffin, Erica Liang, and Tyler Tucci

lations internship and will complete her undergraduate degree at Florida A&M next semester. She was named PR Intern of the Year by the Capital Chapter of the Florida Public Relations Association. This was partly because of the social media content she developed to increase engagement with local homeowners.

- Erica Liang graduated from Florida State University and has been employed by the auditor general’s office at the Florida Supreme Court.
- James Wood completed his undergraduate degree and is returning to Florida State University for his master’s in business administration with a specialization in real estate.

One challenge we faced was scheduling the fellows to be in the building simultaneously when they have differing school schedules.

We had to work to find time each week when everyone could be available. We found it helpful to have one employee in charge of scheduling meetings and helping the students find resources.

We ended the 2022-2023 fellowship program by celebrating the students’ work and awarding

certificates of completion.

While we will continue to refine and improve our fellowship program, we found it a worthwhile endeavor that benefited us all.

Excellent guides are available to assist in embarking on such a program.

The following recommendations come from TCC Career Center Employer Internship Guide:

- Does your organization have both the time and resources needed to develop and mentor an intern throughout the entire experience?
- Is there a physical space for the intern to complete work equipped with the necessary technology?
- Can you develop a clear plan of how the intern can effectively contribute to your goals?
- Do you have a supervisor with some degree of expertise in the area in which the intern will be working?
- Who will be responsible for planning and executing your intern’s on-boarding and off-boarding process?
- Does your organization have the supervision structure to ensure the intern is meeting organizational standards?

We are happy to share our insight with anyone interested in creating an internship program.



CARMEN TRAMMELL is Director of Ownership Records at the Leon County, Florida, Property Appraiser Office. She served as their Fellowship Coordinator for the 2022-2023 program.



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Earning a designation—or multiple—is more convenient than ever before!

Between live online classes and self-study options, students have multiple opportunities to take all classes required to earn the IAAO Assessment Administration Specialist (AAS) and Residential Evaluation Specialist (RES) designations by the end of 2024. All live online and self-study courses required to earn the Mass Appraisal Specialist (MAS) designation are available in 2023. Get on the fast track to your next IAAO designation!

Remaining 2023 Courses

- SEPTEMBER 311: Real Property Modeling Concepts
- OCTOBER 333: Residential Model Building
- NOVEMBER 151: National USPAP
- DECEMBER 851: RES Case Study Review Workshop

2023 Self-Study Courses*

- 101: Fundamentals of Real Property Appraisal
- 102: Income Approach to Valuation
- 300: Fundamentals of Mass Appraisal
- Workshop 171: IAAO Standards of Professional Practice and Ethics**

* Pricing for IAAO self-study 30-hour courses is \$409 for members or \$635 for non-members.

** Pricing for IAAO Workshop 171 is free for members or \$89 for non-members.

Get started at www.iaao.org/fasttrack





Communication is key

Board approves a new standard on communications and public outreach

The IAAO Board of Directors approved new communications standards in July.

The new “Standard On Communications And Outreach” updates and renames the IAAO “Standard on Public Relations,” which was last updated in 2011.

This update serves to educate assessing officers on the benefits of effective external communications and public outreach that promotes transparency, accountability, and meaningful connections between the assessment office and the public.

The rapid change of online technology and social platforms during the past decade has drastically changed the way people communicate. It was incumbent upon the IAAO to “dust off” the original standard to review and revise the document as necessary.

The committee decided that a reorganized and an updated version was necessary to reflect the multitude of new ways that organizations communicate, both internally and externally.

Margie Cusack, FIAAO, is chair of the Research and Standards Committee. She said the previous standard had more of a print media focus, but rapidly changing technology has changed the way we communicate.

“Technology brought the biggest impact to the Standard revision,” she said.

“Online communications and services are a mainstay now for many jurisdictions — for those who have the resources to implement them — and the Standard addresses useful facilitation of technology and also provides suggestions for effective communication avenues.”

She said the change to the word “communications” from “public relations” in the title of the new Standard was also done to describe the scope of the update more accurately, and the importance of public communications.

Standard on Communications and Outreach Task Force Task Force Chair Tyler Masterson said that one of the biggest changes to this document was the addition of a diversity, equity, and inclusion component.

As the revised standard states, “when communicating with stakeholders, the assessor’s office should make thoughtful choices regarding the inclusivity of their messaging and the accessibility of their modes of communication for various demographic groups within the community.”

To that end, this standard guides assessment offices in ensuring that



Tyler Masterson, left, and Margie Cusack

diverse groups are considered when preparing internal and external communication and outreach materials, and also provides examples of the types of materials to include.

The key principles within this standard are:

- Develop a well-planned, strategic communications program that establishes clear guidelines for the internal and external communications of the assessing office.
- Designate at least one staff member from the assessing office to coordinate communications efforts and act as spokesperson for the office.
- Identify all stakeholder groups and the clearest means of communication with each.
- Ensure that communications channels reach all members of

the community, including those who may be underrepresented.

- Develop a crisis communications plan that can be put into effect immediately during a crisis situation.
- Ensure that all communications reported from the assessing office, both internal and external, are accurate, transparent, and based on fact.

The case for strategic communications and outreach

Providing current, valuable information on assessment policies and practices to the public is a critical function for assessment offices and oversight agencies.

So, too, is maintaining clear processes for accepting and responding to public inquiries and input.

A solid public relations or communications and outreach approach is essential to ensuring the public trusts the assessment process and understands the importance of property taxes in funding local government.

A communications and outreach program details the “how,” “why,”

and “who” the assessment office will inform and educate.

An effective program not only results in a receptive, informed, and engaged constituency, but it may also result in more accurate, thorough, and positive coverage from the media.

At the time of the revision, the members of the Standard on Communications and Outreach Task Force were:

- Tyler Masterson, CEO of TrueRoll
- Andy Janecek
- Nereia Cormier Wilson, MBA, CFE
- Ashley Tinius
- Jessica McNeil, RES
- Nathan Maynes.

Tammy Brown, IAAO liaison, and Carol Neihardt, Research and Technical Standards Committee member, also contributed to the Standard.

The Research and Technical Standards Committee during the rewrite were Margie Cusack, FIAAO, chair; Doug Warr, AAS; Alan Dornfest, AAS, FIAAO; Melissa Baer, CAE; Carol Neihardt; Michael Safarty; Russ Thimgan; Marco Kuijper; Carmela Quintos; Jennifer Rearich, MAS, RES; and IAAO liaison Larry Clark, CAE, FIAAO.

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Harnessing the power of technology: Transformative solutions for property tax offices

BY ED PARKER

A long-time partner came to us with a lingering pain point one day.

After months of trying to tackle it internally, they had all but given up when our Innovation Lab suggested a brainstorming session.

In that session with property tax experts, technology experts, developers, and the tax office team, everyone came out with a new perspective – and more importantly, a potential solution to solve even more than the initial problem.

So, what's the lesson learned?

Don't be confined by familiarity. Your challenge may not be solvable using what you already know, but

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

Strategic partners authoring of thought leader articles is designed to connect with experts, provide information, inspire, and start conversations.

For more information about the program, contact **Leann Ritter**, Director of Strategic Partnerships ritter@iaao.org.

when you surround yourself with experts in technology, property tax, and beyond, you can get exposure to technology that you may not be aware of which will lead to an even more successful outcome.

Take for example a taxpayer coming to your office, stating that their taxes don't reflect the rapidly changing market. We all know that tax offices around the country strive to be as accurate as possible, but the process itself can be painstaking and difficult to explain.

So how do you demonstrate to taxpayers that your office is making data driven decisions that are transparent and accurate?

Traditionally, pulling data from your CAMA, even if it's fully integrated with your billings and collections, can be tedious. But your team would have to do that repeatedly during the appeals process.

Enter new technology.

When data drives an office's

decision making, everything can change. New technology, such as tailored data analytics, is more cost effective, saves your team time, saves your office money, and creates a ripple effect throughout the entire process that alleviates multiple burdens.

Often tax teams are so overwhelmed with tasks that the ability to dream big and harness the power of data can be forgotten. However, when you engage with creative people with outside domain expertise, everything changes.

The responsible use of technology can significantly enhance the capabilities of both new and experienced staff in property tax assessment departments. From project management, to allocating responsibilities, to assisting in workforce management, offices are left in a better position to optimize staffing levels based on demand.

With data analytics available now, what does responsible integration of technology look like for a

typical tax office?

The integration of advanced technology can transform any office, but in a rapid, low-cost way. Data analytics allows local governments to process vast amounts of information to gain valuable insights into property trends, market dynamics, and taxpayer behaviors.

The responsible use of technology in property tax assessment is no longer an option but a necessity for local governments seeking to improve their efficiency and service delivery.

CAMA systems, automated billing, and collections, streamlined appeals processes, optimized human resources, and advanced analytics solutions all contribute to enhanced property tax assessment procedures.

By embracing these technological advancements, local governments can ensure more accurate and equitable assessments, increased revenue collection rates,

reduced administrative burdens, and improved citizen satisfaction.

As technology continues to evolve, embracing innovation will be vital for local governments to adapt, thrive, and fulfill their responsibilities effectively in the modern digital era.

Just like our partner who was ready to give up at the beginning.

After a successful brainstorming session, they not only had a solution to the initial pain point, they were also able to tackle problems they didn't even know they had by harnessing technology new to their office.



ED PARKER is director of Product Management with Farragut Systems, based in North Carolina.

Special thanks to the IAAO STRATEGIC BUSINESS PARTNERS



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

AAS

ASSESSMENT ADMINISTRATION SPECIALIST



GREGORY J. AFFLICK, AAS, earned the Assessment Administration Specialist designation. He is a commercial manager with Gwinnett County, Georgia, and has been in the

profession for 34 years.

TIM McMASTERS, AAS, earned the Assessment Administration Specialist designation. He is chief deputy assessor with the Livingston (Louisiana) Parish Assessor's Office. He's been in the profession for five years.

MAS

MASS APPRAISAL SPECIALIST



MICHAEL P. MILLS, CAE, RES, MAS, earned the Mass Appraisal Specialist designation. He is a commercial specialist with the Travis Central Appraisal District in Texas. He's been in

the profession for 15 years and holds a certificate in Real Property Assessment from the University of British Columbia in Vancouver, B.C., Canada.

PPS

PERSONAL PROPERTY SPECIALIST



WILLIAM SCOTT LEMLEY, CAE, PPS, RES, earned the Personal Property Specialist and the Residential Evaluation Specialist designations. He is assessor with the Wetzel

County (West Virginia) Assessor's Office. He's been in the profession for 10 years and holds a Master's degree in business administration from West Virginia University in Morgantown, West Virginia.

RES

RESIDENTIAL EVALUATION SPECIALIST



CHRISTOPHER M. LANDIN, RES, earned the Residential Evaluation Specialist designation. He is managing director - chief appraiser with Landin & Associates Assessment Services

LLC. He's been in the profession for seven years and holds a Bachelor of Science degree in environmental science with a concentration in chemistry from the University of Tennessee in Chattanooga, Tennessee.



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Don't Miss these upcoming Webinars from IAAO-U!

How Boulder County Manages Complex Deed Workflows to Improve Productivity

Presented by: Cyndi Braddock and Will DeOreo
September 27, 2023 • Noon - 1:30 pm CDT

Protecting Your Organization's Data from Physical and Cyber Disasters

Presented by: Rodolfo Arvizo and David Martinez
October 25, 2023 • Noon - 1:30 pm CDT

WEBINAR: Unveiling the Future of Property Tax: Navigating Emerging Technologies

In case you missed the discussion in Salt Lake City, join Farragut and tax experts to discuss how emerging technology is changing the world of property tax. Technology is rapidly evolving and has the ability to transform best practices for tax assessors and their teams.

This panel will discuss where technology is headed, how assessors should responsibly use it and how it is changing the field.

Key Discussion Points Will Include:

1. Technology's Trajectory
2. Responsible Utilization
3. Transformational Best Practices
4. Navigating Change



TIME: 1 P.M. - 2 P.M. EDT
DATE: Wednesday, September 20, 2023

[REGISTER HERE](#)

Farragut is an IAAO Strategic Partner. For questions or information about strategic partnership, please contact Leann Ritter at ritter@iaao.org.

COMMERCIAL, VALUATION ANALYST

**METRO GOVT OF NASHVILLE AND
DAVIDSON COUNTY**

NASHVILLE, TENNESSEE, UNITED STATES

JOB DESCRIPTION

This position is responsible for handling commercial appeals at all administrative levels (County and State Board of Equalization). This position is also responsible for verifying market sales, assisting in the creation of both income and cost models for commercial and industrial properties, during reappraisal, and performing administrative paperwork related to the appeal process. Other responsibilities include reviewing submitted appraisal reports, researching, authoring and testifying as an expert witness on behalf of the Assessor's office and attending settlement conferences and performing other duties.

JOB REQUIREMENTS

Certified General Appraiser and/or Member of Appraisal Institute (MAI), or at least two years of experience in commercial appraisal, and or appeals in an assessor's office; experience in professional appraisal techniques and procedures and in writing appraisal reports.

PREFERRED EXPERIENCE, KNOWLEDGE, SKILLS AND ABILITIES

- Experience listing and measuring real property improvements.
- Experience using computer software and hardware to collect and analyze real property data.
- Experience performing mass appraisal and/or single property appraisals.
- Knowledge of the principles, practices, and methods of appraising real property.
- Knowledge of the IAAO Standard on Mass Appraisal of Real Property.
- Knowledge of USPAP.

DESIRED COMPETENCIES

- Good communication, analytical, verbal and written skills.
- Bilingual
- Ability to proficiently learn new processes and procedures including the use of software programs.
- Ability to work cordially and effectively with constituents.
- Ability to establish and maintain enjoyable and professional working relationships.

APPLY FOR THIS JOB

Contact Cristi Scott at cristi.scott@nashville.gov, or (615) 880-3650. Apply at <https://www.padctn.org>

APPRAISER I OR APPRAISER II

CITY OF CHARLOTTESVILLE

CHARLOTTESVILLE, VIRGINIA, UNITED STATES

JOB DESCRIPTION

Application deadline: Open until filled.

NOTE: This job opportunity is advertised with a closing date of "Continuous." If interested in being considered, an application should be submitted as soon as possible. Applications will be evaluated on a continuous basis. Interviews will be conducted as soon as possible during the recruitment with candidates who are best qualified. Applications may no longer be considered once a candidate to fill the position is identified. This job announcement will close when the position(s) have been filled and may close at any time.

TO APPLY

To view the complete job information and to apply, visit our employment website listed. Applications are only accepted online through the City of Charlottesville employment page and must be submitted prior to the listed closing date and time. Click here to apply online.

The City of Charlottesville Finance Department is seeking candidates to be considered for Appraiser I or Appraiser II who are highly motivated and who strive for success by demonstrating Charlottesville's Core Values of Leadership, Trust, Creativity, Respect, and Excellence.

The preferred hiring range for this position is between \$42,010.24 - \$61,131.20 Annually and may be filled as a Appraiser I or Appraiser II. Starting offer is based on applicable education, experience, and internal equity. This is a full-time, exempt, position which provides excellent benefits including 13 paid holidays plus 1 floating holiday, paid vacation and sick leave, health insurance options with employer contribution, employer-paid life insurance, City's retirement options, gym membership reimbursement (up to \$34 a month), tuition reimbursement (up to \$3,000 per fiscal year), and continuing education/training opportunities.

- For a general summary of benefits

offered by the City, please click the 'benefits' tab on this posting, or visit <https://www.charlottesville.gov/1047/Employee-Benefits>.

- The City of Charlottesville manages its own retirement system and does not participate in VRS, however the City has a Portability Agreement with VRS and there are certain provisions that must be met. For questions pertaining to the Portability Agreement, please contact the City's Benefits Administrator at 434-970-3462.

This position performs work of significant difficulty in appraising real estate for tax assessment purposes. Reports to the Appraiser Supervisor.

ESSENTIAL RESPONSIBILITIES AND DUTIES

- Assignments frequently involve appraisals of the more difficult and complex residential, commercial, industrial, and special purpose properties.
- Inspects properties to evaluate quality of construction, dimensions, improvements, site characteristics, condition, utilities, income and vacancy rates, and other factors considered in the appraisal process.
- Collects data contained in plans, specifications, building permits, public records, deeds and property record cards, etc.
- Responds to inquiries from property owners on all aspects of valuing property, including sales, current market trends, neighborhood characteristics, and pertinent laws and codes.
- Evaluates information collected during fieldwork and utilizes a computer-aided, mass-appraisal model to derive individual property values.
- Calculates statistical data such as COD's, PRD's, and median sales ratios to evaluate the accuracy of the model. Uses income data collected to establish gross rent multiplier, capitalization, vacancy rates, and expense ratios.
- Uses price per square foot, quality of construction, and sales prices to design cost tables used in valuing property.
- Reviews building permits to determine code mandated value as of January 1st of every year and whether totally or partially complete. Inspects permitted properties to determine the value added when completed.
- Makes partial year assessments of new construction required for the valuation and billing of properties by Treasurer's Office.



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- Investigates complaints and/or appeals of property assessments. Explains the appraisal process, State and local codes and laws to complainants.
 - Reviews disputed assessments; conducts reassessments; and prepares recommendations for disposition to the Board of Equalization as appropriate.
 - Performs spontaneous inspections and reviews of existing appraisals for City's Abatement Program.
 - Compares inspections prior to and after construction to establish contributory value of construction.
 - Answers a broad range of questions from the public pertaining to real estate matters, including market trends, construction costs and values, rental information, development trends, market sales, plats, deeds, and real estate laws and codes.
- This position may be filled as a Appraiser I, depending on qualifications and experience. To view the Minimum Qualifications and the full Job Description for the Appraiser I, click the following link: <https://www.governmentjobs.com/careers/charlottesville/classspecs/103326>**

JOB REQUIREMENTS

MINIMUM QUALIFICATIONS FOR APPRAISER II:

- Any combination of education and experience equivalent to graduation from an accredited college or university with course work in real estate, business, marketing, economics, or related fields.
- Five (5) or more years of experience in mass appraisal work.
- Possession of a valid appropriate driver's permit issued by the Commonwealth of Virginia.

In addition, eligible candidates will have successfully completed the following real estate courses required for State certification and professional designation:

- IAAO Course 101: Fundamentals of Real Property Appraisal
- IAAO Course 102: Income Approach to Valuation
- IAAO Course 300: Fundamentals of Mass Appraisal
- IAAO Course 311: Residential Modeling Concepts
- IAAO 151 Workshop: Standards of Practice and Professional Ethics

MINIMUM QUALIFICATIONS APPRAISER I:

- Any combination of education and experience equivalent to an Associate's Degree from an accredited college or university with course work in real estate, business management, finance, economics, or related field.
- Experience which relates to an understanding of appraisal principles, theories, methods and techniques, preferably in an Assessor's office.
- Previous data collection and/or computer entry experience.
- Possession of a valid appropriate driver's permit issued by the Commonwealth of Virginia.
- Within two-years of employment start date, successfully have completed and passed the following IAAO (International Association of Assessing Officers) courses:
 - IAAO Course 101: Fundamentals of Real Property Appraisal
 - IAAO Course 300: Fundamentals of Mass Appraisal
- Must meet qualifications prescribed by the Department of Taxation

SKILLS

General knowledge of the principles and practices of mass appraising for assessment purposes; general knowledge of building construction practices and for building and land values; working knowledge of the state laws, charter provision and municipal ordinances relating to real property assessing; ability to read and understand building construction plans and specifications; cadastral mapping and GIS systems; ability to analyze factors which tend to influence the value of property and to exercise judgment in the determination of property values; ability to deal effectively with the public and other employees; Ability to gather and list data; must be detail oriented and excellent attention to detail. Ability to operate standard office equipment, computers, calculators and related software programs. Ability to establish and maintain effective working relationships with other employees, general public, and others; and can work well both independently and collaboratively.

PHYSICAL CONDITIONS & ADDITIONAL INFORMATION

Physical requirements of this position as outlined by the Department of Labor: LIGHT WORK: Ability to lift up to 20 lbs. occasionally and/or up to 10 lbs. frequently and/or a negligible amount of force constantly to move objects. If the use of arm

and/or leg controls requires the ability to lift or move more than 20 lbs. for sedentary work and the worker sits most of the time, the job is rated for light work. Physical demand requirements are in excess of those for Sedentary Work.

The majority of time spent in this position involves inside work; however, in the course of field visits, position may be exposed to extreme temperatures, allergens, walking over rough or uneven surfaces, bending, stooping, and standing. This position also requires the regular use of or subject to driving a city vehicle and is subject to the vehicle use policy and procedures. The noise level in the work environment is usually moderate.

APPLY FOR THIS JOB

Contact Victoria Falleck at falleckv@charlottesville.gov or apply [here](#).

REAL ESTATE, COMMERCIAL, PROPERTY, RESIDENTIAL APPRAISER

COLLIN CENTRAL APPRAISAL DISTRICT
MCKINNEY, TEXAS, UNITED STATES

JOB DESCRIPTION

Commercial Staff Appraiser responsibilities include appraising complex properties such as office buildings, apartments, retail developments, etc. and all associated field work, office work and ARB presentations. This is an exempt position with some evening and weekend work required to meet deadlines.

Salary range is contingent upon experience and qualifications. Collin CAD offers a competitive benefit package which includes employee medical, dental, vision, prescription benefits, as well as life insurance, retirement planning, paid vacation time and paid sick leave.

Collin CAD does not hire individuals that test positive for nicotine & cannabinoid products or their derivatives. Applicants must pass a background check, employment physical, and drug and nicotine testing.

Resumes will be accepted until filled. Candidates should detail their work experience, computer knowledge, communication skills, and formal education. Deadline to apply is 08/22/2023

CCAD is an Equal Opportunity Employer.

JOB REQUIREMENTS

- High School Diploma or GED at a minimum.
- College Degree with emphasis in real estate, finance, economics, mathematics, business administration and/or an appraisal designation is preferred.
- Will consider applicants that are currently working towards an appraisal designation.
- Must have reliable transportation, a valid Texas driver's license, and proof of auto liability insurance.
- Prior appraisal district experience related real estate experience or ad valorem tax appraisal experience.
- RPA designation or nationally recognized tax appraisal designation is preferred.
- Experience may be substituted for education.
- Experience with the use of a personal computer with MS windows operation system, Excel, Word, Outlook, Adobe Acrobat, and Internet Explorer.
- A working knowledge of PACS CAMA software is preferred.
- Skills in data research as well as,

keyboarding, mouse operations, and scanning abilities.

- Successful completion of CCAD employment testing.
- Must be reliable and have good communications skills.

APPLY FOR THIS JOB

Contact Tamera Glass at jobs@cadcol-lin.org or go to <https://www.collincad.org/careers>

APPRAISER ANALYST III, COMMERCIAL VALUATIONS

**ORANGE COUNTY PROPERTY APPRAISER
ORLANDO, FLORIDA**

JOB DESCRIPTION

SUMMARY: This position involves the valuation of commercial real estate for ad valorem purposes through the application of standard appraisal techniques, including sales comparison, income, and cost approaches.

JOB REQUIREMENTS

The duties of the I Appraiser Analyst III, Commercial Valuations may include, but are not limited to the following:

- Participate in the collection, analysis, and review of commercial property data in Orange County, Florida.
- Identify problems, collect data, and establish facts regarding unusual value cases. Independently draw conclusions and recommendations consistent with office policies based on Florida Statutes and Florida Department of Revenue (DOR) guidelines.
- Demonstrate sound judgment and, with minimal supervision, independently solve potential value problems during Truth in Millage (TRIM) and Value Adjustment Board (VAB) periods.
- Analyze and reconstruct income and expense statements with adherence to confidentiality and non-disclosure obligations.
- Inspect, review, and reconcile property sales in compliance with DOR standards, as measured by the sales ratio analysis of the tax roll, and provide guidance/training/mentoring to Level I and II analysts in their sales review.
- Perform commercial real estate research, including comparable sales data,



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comparable income, and expense data, as well as market trends and market-derived overall capitalization rates data.

- Provide guidance/training/mentoring to Level I and II analysts in their research and analysis of market data, including operating statement analysis, overall cap rates, and comparable rent and sales analysis.
- Develop and perform necessary mass income and cost/market updates into the computer-assisted mass appraisal (CAMA) system and verify the accuracy and validity of resulting changes to the value.
- Provides guidance/training/mentoring to Level I and II analysts on mass income and cost market updates into the CAMA system.
- Review commercial property characteristics with owners, or their representatives; make value adjustments when warranted, and justify the changes. Provides guidance to Level I and II analysts on these conversations.
- Reviews and performs parcel splits and parcel combinations. Provide training and mentoring to Level I and II appraisers on this topic.
- Respond to citizens and other inquiries timely and accurately, while communicating the position of the property appraiser in a positive, uniform, and consistent manner. Provide guidance/training/mentoring to Level I and II analysts in these responses.
- Prepare supporting data and evidence packages for Value Adjustment Board (VAB) petition hearings for commercial properties with little or no supervision. Represents OCPA at VAB petition hearings, for commercial properties of all complexities, to explain and defend assessments. Provide guidance/training/mentoring to Level I and II analysts on the performance of these duties.
- Assemble supporting valuation and assessment data and appear as an expert witness or give testimony during litigation proceedings. Provide support in all stages of litigation.
- Conduct damage assessment in coordination with federal and state emergency management offices during the aftermath of declared disasters, such as hurricanes or tornadoes.
- May be required to become an Emergency Responder for emergency damage assessment purposes.
- May volunteer to staff the Emergency Operations Center (EOC) or Field Operations Center (FOC). Contingencies

such as these may require after-hours or weekend duties.

- Performs other duties as assigned. Duties, responsibilities, and activities may change at any time with or without notice.

SUPERVISORY RESPONSIBILITIES

This position does not have direct reports but may have mentoring and training responsibilities.

SKILLS AND QUALIFICATIONS

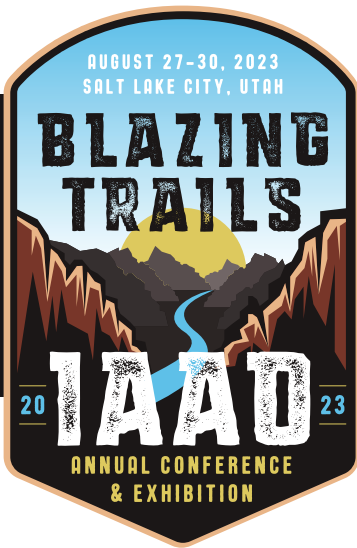
- Years of experience required: Six (6) years of assessment experience are required in addition to the education requirements listed below.
- Education: Must hold a bachelor's degree in business or comparable discipline or field from an accredited institution.
- Substitution: High School Diploma or possession of GED Certificate and Six (6) years of experience as an appraiser in a government assessment office; or six years of experience as a private real estate appraiser; or an equivalent combination of education, training, and experience that would reasonably be expected to provide the job-specific competencies.
- Certificates, licenses, and registrations: Preference will be given to those licensed as a State-Certified General Real Estate Appraiser and/or designated as a Certified Florida Evaluator (CFE) by the DOR.
- The professional designation of Certified Florida Evaluator (CFE) is required or must be obtained within a three-year period, given course availability. The employee is eligible to begin the CFE designation process following successful completion of the six-month introductory period and will be eligible for CFE incentive pay upon successful completion of the program and only after working at OCPA for at least two years unless approved by the Property Appraiser and the DOR.
- Computer skills required: Spreadsheet software (Excel); word processing software (Word); electronic mail software (Outlook); and presentation software (PowerPoint).
- Additional Skills required: Ability to rapidly acquire and retain knowledge of administrative and procedural regulations; proven attention to detail, reliability, and outstanding organizational skills; and ability to prioritize multiple projects under minimal supervision.
- Ability to read and interpret maps, blue-

prints, plats, and aerial photos.

- Ability to research and interpret terms of sales for qualification.
- Ability to render identifications and technical descriptions concerning structural features, construction methods, and quality of construction.
- Language Skills: Bi-lingual in English and Spanish preferred; but not required.

COMPETENCIES

- Diversity - Demonstrates knowledge of EEO policy; Shows respect and sensitivity for cultural differences; Promotes a harassment-free environment.
- Ethics - Treats people with respect; Keeps commitments; Inspires the trust of others; Works with integrity and ethically; Upholds organizational values.
- Quality - Demonstrates accuracy and thoroughness; Looks for ways to improve and promote quality; Applies feedback to improve performance; Monitors own work to ensure quality.
- Productivity - Follows the organization's policies and procedures; Completes assigned tasks correctly and on time; Strives to increase productivity while maintaining standards; Supports organization's goals and values.
- Job Knowledge - Prioritizes and plans work activities; Uses time efficiently; Plans for additional resources; Sets goals and objectives; Organizes or schedules other people and their tasks; Develops realistic action plans.
- Reliability/Dependability - Follows instructions, responds to management direction; Takes responsibility for own actions; Keeps commitments; Commits to work hours necessary to reach goals; Completes tasks on time or notifies appropriate person with an alternate plan.
- Independence /Initiative - Volunteers readily; Undertakes self-development activities; Seeks increased responsibilities; Takes independent action within parameters of authority assigned to position by Property Appraiser.
- Creativity/Innovation - Displays original thinking and creativity; Meets challenges with resourcefulness; Sets and achieves challenging goals. Generates suggestions for improving work; Develops innovative approaches and ideas.
- Interpersonal Skills - Focuses on solving conflict, not blaming; Listens to others without interrupting; Keeps emotions under control and maintains professional demeanor; Remains open to others' ideas and tries new things.



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- Judgment - Displays willingness to make decisions; Exhibits sound and accurate judgment; Supports and explains reasoning for decisions; Includes appropriate people in decision-making process; Makes timely decisions; Asks for and offers help when needed.
- Communication - Demonstrates ability to communicate concisely and effectively with others; Employs positive and professional communication techniques at all times with respect to organizational communications; Exhibits excellent listening skills; Writes clearly and informatively; Follows organization policy with respect to work communications.
- Adaptability - Adapts to changes in the work environment; Manages competing demands; Changes approach or method to best fit the situation; Able to deal with change, delays, or unexpected events.
- Problem-Solving - Identifies and resolves problems in a timely manner; Gathers and analyzes information skillfully; Develops alternative solutions; Works well in group problem-solving situations; Uses reason even when dealing with emotional topics.
- Professionalism - Approaches others in a tactful manner; Reacts well under pressure; Treats others with respect and consideration regardless of their status or position; Accepts responsibility for own actions; Follows through on commitments.
- Teamwork - Balances team and individual responsibilities; Exhibits objectivity and openness to others' views; Gives and welcomes feedback; Contributes to building a positive team spirit; Puts success of team above own interests; Able to build morale and group commitments to goals and objectives; Supports everyone's efforts to succeed.
- Attendance/Punctuality - Is punctual,

observes prescribed work break/meal periods, and has acceptable overall attendance record.

- Leadership/Supervisory - Exhibits confidence in self and others; Inspires and motivates others to perform well; Effectively and positively influences actions and opinions of others; Accepts feedback from others; Gives appropriate recognition to others; Asks for and offers help when needed.

WORKING CONDITIONS AND PHYSICAL DEMANDS

Working conditions are those typically encountered in an indoor office environment. The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this position. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions:

The employee is required to frequently: report to the office, traverse the office, sit at length, or otherwise maintain a stationary position while performing duties, transport equipment and files, operate and utilize the organization's data management systems (including its computer network, internet, intranet and all affiliated systems), and communicate with coworkers and constituents.

The employee must frequently lift and/or move more than 20 pounds. The employee must perceive, identify, observe, inspect, and assess data, property, and/or persons as necessary to perform the essential job duties.

Working conditions require flexibility and the ability to adapt to working in various weather environments including both indoor and outdoor settings (e.g., walking in the heat, rain, cold, etc.

SPECIAL WORKING CONDITIONS

OCA employees may be called upon to assist other departments as needed (e.g., workload capacity, declared county emergencies, etc.).

SPECIAL PROVISIONS

While employed by the Orange County Property Appraiser, employee must not for gratis or for compensation:

- Engage in any real estate activities such as, but not limited to, buying, selling, or acting as a broker for others
- Appraise property
- Sell OCPA computerized database information
- Engage in any outside computer programming or consulting
- Employees and members of their household may not own or hold a financial interest in an appraisal business

APPLY FOR THIS JOB

Contact Janet Moreno at jmoreno@ocpaf.org or (407) 836-5032. Apply [here](#).

AT-WILL STATEMENT

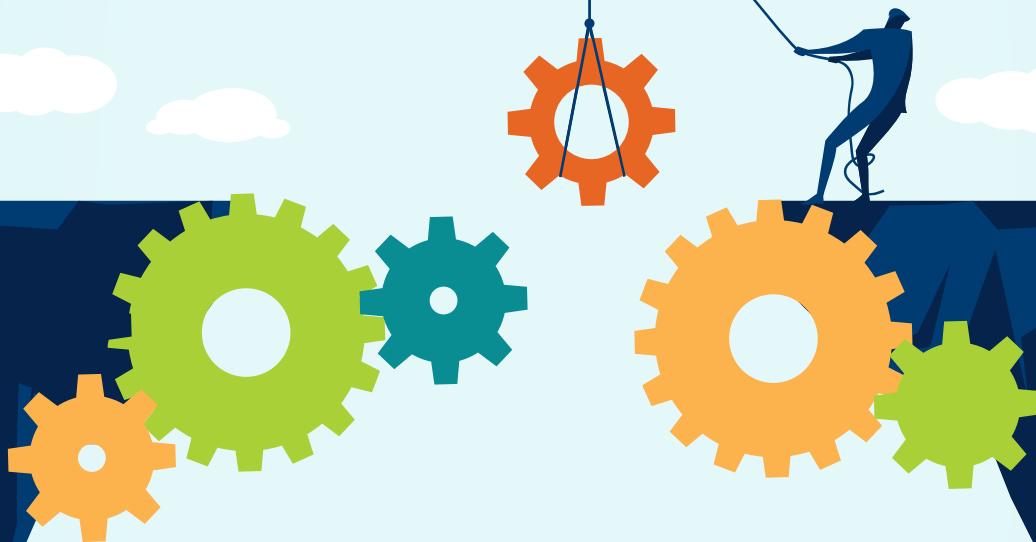
Employment at the Orange County Property Appraiser's Office is on an "at-will" basis. It may be terminated at any time, with or without cause by either the employee or employer.

It is not guaranteed, contracted, or promised for any length of time. No person other than the Orange County Property Appraiser has the authority to alter the at-will status of your employment or to enter any employment contract with you.

The Orange County Property Appraiser reserves the right to change, amend or revoke rates of pay, terms, and conditions of your employment, and job offers at any time.

Does it feel like your appraisal office lacks the necessary personnel to perform the duties assigned to your office?

If so, you may want to consider having an analysis done to review not only your staffing levels, but your overall processes and procedures to ensure your office adheres to the IAAO Standards.



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