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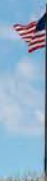
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A publication of IAAO on appraisal and appraisal management, within the property assessment industry.

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of ASSESSING OFFICERS

Valuing the World



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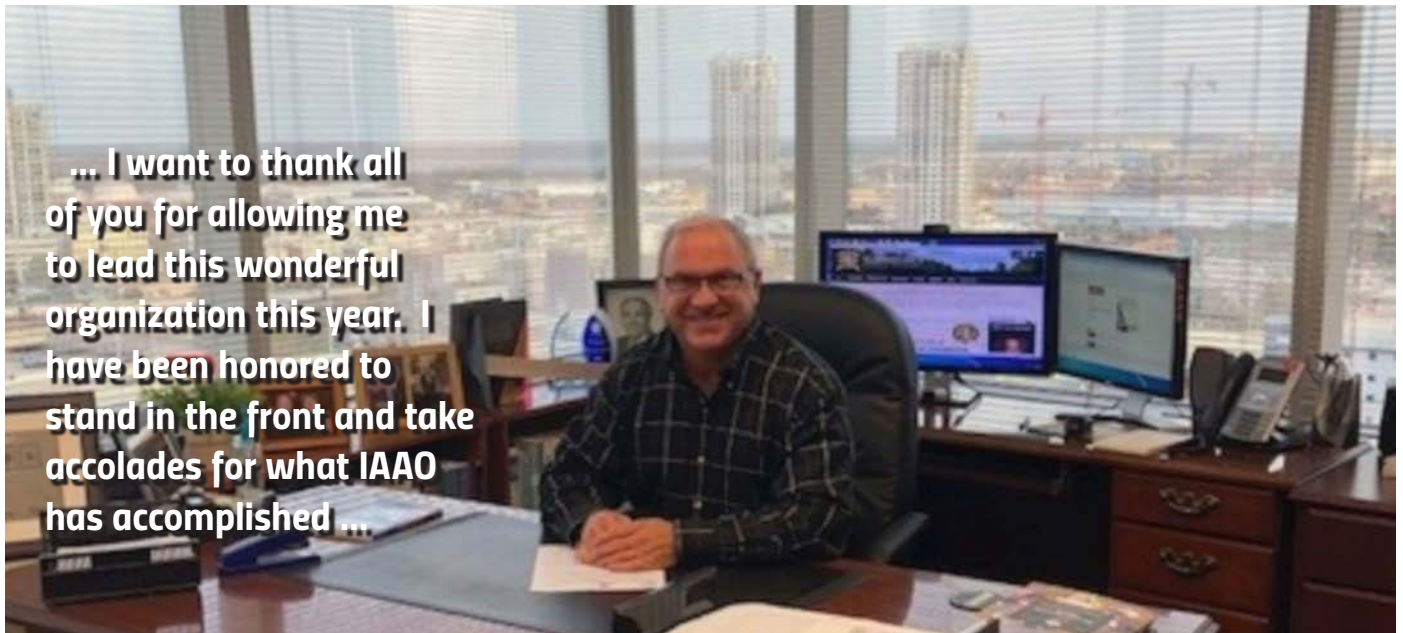
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PATRICK ALESANDRINI, CAE, RES

IAAO President

It is December already and this year seems to have flown by. As we come to this time of year, it is customary to look at the year in review and consider all the events that have shaped us and hopefully enlightened us. As I look back, January and February seem so far away.

I am going to share with you the most recent events and then more about my experiences this year.

In October we held Leadership Days in Kansas City with some great discussions and plans for future tasks. It is such a pleasure to lead an organization with such talented volunteers. This was where we were asked to come and meet with the government of Bosnia. (more on this in a little later in this article)

The following week, just before Halloween, we attended The Appraisal Foundation meetings where we discussed changes facing the valuation profession, heard interviews for the newest board members, and had a meeting with the other sponsoring organizations to discuss pending changes to our positions within the Foundation.

The end of the first week of November found the board in San Antonio, TX where we were warmly received and had our last quarterly board meeting for 2023. We discussed issues dealing with education, and necessary By-Law changes to be brought before the membership, such as the creation of Councils and Affinity Groups. We are trying to move forward with our DE&I initiatives and in order to allow for better consistency, a council with overlapping appointments will provide what we need. The current By-Laws structure does not allow for this to happen within the Committee or Task Force Structure. Regarding Affinity Groups, we have groups operating as affinity groups and we want to make them official. The first was the Women's Initiative followed by Launch Pad. It gives us a proper platform for the future creation of these groups within IAAO. It also provided a chance for me to say thank you to the outgoing board members and Past President Patterson for their wonderful service to our organization.

The following week Vice-Pres-

ident Elect/Treasurer Malmquist and I both spoke at the 10th Annual Caribbean Valuation and Construction Conference in Barbados. At this event we focused on the changes in construction and values that have impacted jurisdictions suffering from catastrophic events, such as hurricanes, earthquakes, wildfires, tornadoes, and sinkholes. We learned a great deal listening to others and shared how we, as professional organizations, can work together to assist one another and the people that we serve.

Immediately following Barbados, I spoke at the conference for the New Jersey League of Municipalities and also had the honor of swearing in the new board members for the New Jersey Chapter of IAAO.

I was able to spend the week of Thanksgiving at home and enjoyed my time with family and friends. But then right back out for our Legal Seminar in Louisville, KY. We heard some excellent presentations, and it is one of the gems that we provide to our members. The members of the task force, chaired by Sheila Crapo, deserves

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MIKE ARDIS, APR, ardis@iaao.org

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International Association

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314 W 10th St.

Kansas City, Missouri

64105-1616 USA

816-701-8100

800-616-4226

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much credit for everything they have done! Their work, combined with staff, brought a great learning opportunity to everyone in attendance.

Most recently, we returned home from a very successful and fruitful trip to The Hague, Netherlands and Belgrade, Serbia.

In The Hague, President-Elect Malmquist and I attended the International Property Tax Institute conference on Property Tax Policy, and we had the privilege of hearing from some of the top professionals from around the world on Property Tax Policy. I presented a paper on property tax policy from around the United States and the various types of valuation that these policies require, from acquisition valuation to value in use and value in exchange, assessment of full or fractional value, and I also discussed some policies from other countries such as Trinidad and Tobago. Over 20 countries were represented including Hong Kong (China), Mongolia, Germany, Poland, United Kingdom, Ireland, North Macedonia, Armenia, Canada, United States, Bulgaria, Latvia, Montenegro, Netherlands, Slovenia, Croatia, Georgia, South Africa, and Slovakia. In the pre and post conference days we had meetings with our members from the Netherlands to discuss the European Chapter and the how IAAO can assist them with growing their numbers. We have several members from the Netherlands serving on IAAO committees. This trip provided a great deal of exposure for IAAO and discussions on how our standards and education can be a benefit for anyone working in mass valuation.

The next few days were very exciting for me as the president. I traveled on to Bulgaria, Serbia to meet with the RGA (Republic Geodetic Authority of the Republic of Serbia). IAAO member Russ Thimgan (member of our Research and Standards Committee) has been working with the RGA for five years and has developed, with them, a very

impressive program for property identification and valuation. As a result of Russ's work, the RGA has requested to create the SEE (South East European) IAAO Chapter. In addition to Serbia, several neighboring countries have shown interest in being part of this chapter, which could result in significant new membership. Other locations that have indicated an interest are Slovenia, Bosnia, and North Macedonia. It will be exciting to see this new chapter come into our fold under President Malmquist next year!

The product we have developed in conjunction with GSA (Larry Zirble and his staff) was rolled out to the committee while we were on the road, but we are so very excited to be able to implement a rollout plan for use by our members. This has been something we have been looking forward to all year.

Lastly, I want to thank all of you for allowing me to lead this wonderful organization this year. I have been honored to stand in the front and take accolades for what IAAO has accomplished, but it is the hard work of all our committees, task forces, staff, and volunteers that made it successful. These years on the board have been my attempt to pay back to this wonderful organization for everything it has done for me.

The evening in 1981, when I heard the President of IAAO speak and I told Mary, "I need to be a part of that organization!" is as clear to me today as the day that it happened. I am so very proud to be a member of the International Association of Assessing Officers and I always will be.

Please let me wish you all a very happy and safe holiday season and I look forward to starting in my new position of Immediate Past President of IAAO serving President Rebecca Malmquist, as she leads us into IAAO's 90th year in existence.

— Patrick Alesandrini

CALIFORNIA, U.S.

New California law has raised property tax bills for hundreds of San Diegans

Proposition 19, which California voters narrowly passed in 2020, amended the state constitution and changed how property taxes are calculated for hundreds of San Diegans.

Now, in many cases, those over 55 can keep their original tax rate on their house when they sell it and buy a new house. The new law allows people over 55 to do this three times.

However, property tax benefits on inheritances have become more limited.

San Diego County Assessor Jordan Marks said the passing of Prop

19 changed our property tax system in two major ways.

“The first is the parent-to-child transfer,” Marks said. “This is a wealth-building tool that for years has helped our community. Also, it’s helped maintain our communities of interest. We have a lot of communities that can’t afford to stay in the same place, and that’s leading to gentrification in many ways. And so, we’re seeing these communities be broken up because they can’t afford the increased property taxes.”

Before Prop 19, residents could keep the property taxes on a home or business they inherited.

Now, they can only keep the original property taxes (for up to \$1 million in value) from when the house was first purchased if they are inheriting the home and if they make that home their primary residence.

If they turn the house into a rental property, it will be reassessed and the owner will have to pay a new rate based on the new value.

The other challenging factor Marks has found is that in order to keep that tax rate, homeowners must file papers with the county’s tax assessor’s office within one year of the family member passing away.

“As you’re taking that time to clean out mom and dad’s boxes to go through the house and really, in some of these more confrontational family issues, you don’t know who’s going to get the house,” Marks said.

“You’re not thinking, ‘Well, I need to move in there and make that my primary residence, so my taxes don’t go up \$10,000, \$15,000 while we sort this out.’”

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No property-tax refund due owners in housing project taking

The owners of neighboring federally subsidized apartment complexes taken by a city through eminent domain will not receive a refund of the property taxes paid while the condemnation litigation was in progress.

The Illinois Supreme Court ruled the taking occurred when Joliet paid for the properties, not when it filed for eminent domain.

The owners also are liable for property taxes, the court found, because they continued to benefit from the use of their property during the condemnation process.

The decision overturns the appellate court, which ruled that once the government obtains a property, its ownership reverts to the day the condemnation complaint was filed. This ruling would have entitled the owners to a refund because the city became the effective owner.

In 2005 Joliet sought to take over the apartment buildings, which were rented as low-income housing through the federal Section 8 program. The city claimed the properties were blighted because of continual building maintenance and crime issues that the owners had failed to adequately address.

The city at first attempted to buy the properties, but couldn't agree on a price. The owners wanted more than twice the \$10.7 million the city was willing to offer.

The city then filed to take them by eminent domain. After 12 years of litigation, the city finally obtained title to the properties.

During that time, the owners continued to make annual property-tax payments. Once the com-



plexes became city property, the owners filed a lawsuit to get their \$6 million in property-tax payments back.

They argued that once the city was granted possession of the property, its ownership, in effect, began the day it started the taking process. That would make the city liable for the property taxes.

Therefore, the owners claimed, they had “overpaid” the taxes during the condemnation process because they were no longer legally responsible for paying them. Overpayments by law are eligible for refund.

The court rejected the owners' argument.

It was no longer valid, the court said, because it was based on the past practice of setting compensation for a condemned property at the time the eminent domain action was filed.

Subsequent state and U.S. Supreme Court decisions have held that this method can violate a property owner's Fifth Amendment right to just compensation, the

court explained.

If the market value of the property has increased since the condemnation was filed, the property owner has a constitutional right to seek an appraisal and be paid the higher current value. The property only changes ownership when the compensation is paid, the court said.

The court also reminded that the owners had use of the property for the 12 years between the condemnation filing and relinquishing possession.

During that time, they continued to operate the housing complexes, retaining any profits generated by the apartment rentals and enjoying the same city services provided to other property owners.

It would be unreasonable, the court said, to grant a refund and relieve these property owners from their property-tax obligation.

(M.B. Financial Bank, N.A. v. Brophy, Supreme Court of the State of Illinois, Docket No. 128252, Sept. 21, 2023; City of Joliet v. Mid-City National Bank, United States District Court for the Northern District of Illinois, Eastern Division, No. 05 CV 6746, Sept. 17, 2014)



Who owns America?

Geospatial mapping technology could help cities and counties beat predatory investors at their own game

BY JON GOREY

With sophisticated market research powered by prodigious profits, corporate real estate investors have long had the upper hand over vulnerable homeowners and the groups trying to protect them.

Investors can identify distressed homes in otherwise gentrifying neighborhoods, snap them up at a discount and leave them empty for years waiting for nearby home values to rise.

They can target longtime, elderly homeowners who may need to sell at a discount. And with plenty of cash on hand — and

a new playbook that includes renting out houses rather than just flipping them — they can outbid individual homebuyers as they turn bedrooms into balance sheet items.

A new data mapping tool from the Lincoln Institute's Center for Geospatial Solutions (CGS) can help equip nonprofits, advocates, and local governments with similarly powerful technology to help identify and defend affordable housing stock threatened by real estate speculators and absentee landlords.

"It's a very uneven playing field between private investors, who have the capital and are willing to invest the capital to get this market intelligence, and nonprofits that

are struggling to keep the doors open, let alone invest in platforms like this,” says Jeff Allenby, CGS director of Geospatial Technology.

“What you see is governments and nonprofits continuously trying to play catch up.”

Down-to-the-parcel data

In the wake of the Great Recession, corporations increasingly started buying and then renting out not just apartment buildings, but also single-family homes — especially in Sun Belt metro areas and postindustrial legacy cities, where rents remained stable despite lower property prices.

Often, that’s had a cascade of negative impacts on low-income communities.

For one thing, it leaves more renters dealing with absentee corporate landlords, who can be quick to force an eviction and raise rents, but slow to fix a leaky roof or resolve code violations.

It also reduces the supply of affordable housing stock available to would-be homebuyers, robbing local renters of opportunity.

In Baltimore’s Harlem Park neighborhood, for example, just 53 of the 464 homes sold since 2017 — 11% — were bought by owner occupants.

In 2022, one of every five homes sold in the neighborhood (19.2%) was bought by an out-of-state business, and nearly half were bought by in-state corporations with multiple-property portfolios.

“You just saw this backfill of corporate ownership come into this neighborhood, and it’s going to take years to come back from that,” Allenby says.

Where real estate investors once focused on flipping houses for a quick buck, they now see rental properties as a long-term money-maker.

“These houses are just gone, likely in perpetuity, from a home-ownership perspective.”

This grim, granular data is courtesy of a CGS initiative called “**Who Owns America?**”

Starting with Baltimore, CGS used a variety of public data sources to map every parcel in the city by its ownership characteristics, cross-checking postal information with deeds and other records to distinguish owner-occupied properties from those owned by private landlords and large or out-of-state businesses.

After coding city-owned residential parcels, Allenby explains, CGS filters for all properties where the owner’s mailing address doesn’t match the physical address — meaning it isn’t owner-occupied.

After that, CGS can differentiate between private, off-site owners — local “mom-and-pop” landlords who may own one or two properties, for example — and more formal corporations, checking the names against a series of business-related keywords and acronyms, such as LLC, LLP, incorporated, and so on.

Further filtering reveals whether a business is based in or out of state, and whether it owns multiple properties in the city.

The resulting color-coded maps make it clear where owner occupancy is more prevalent and where corporate landlords are most active.

Empowered with this intuitive, down-to-the-parcel data, communities can identify housing stock

In the wake of the Great Recession, corporations increasingly started buying and then renting out not just apartment buildings, but also single-family homes — especially in Sun Belt metro areas and postindustrial legacy cities, where rents remained stable despite lower property prices.

likely to be targeted by speculators.

Then they can take steps to defend (or even reclaim) affordable housing before it's lost to corporate ownership.

The right to fight back

One policy cities can employ to thwart predatory investors is a right of first refusal rule, which gives tenants the option to buy their house before it's sold to a corporation.

Knowing where such investors are active can help community leaders support the roll out of such a program with more targeted public outreach, says Senior Research Fellow Robert "R.J." McGrail, director of the Lincoln Institute's Accelerating Community Investment initiative.

"That's the neighborhood you do flyers in, where you have some community organization go knock on doors to tell people, 'Just so you know, if the out-of-state company that you write your rent check to ever sells your house, you have the first chance to buy it,'" McGrail says.

"The 'just-so-you-know' conversation can be incredibly agency building and empowering for an individual, in a way that I think is another downstream potential benefit from this tool."

Allenby is quick to point out that the formalization of property ownership isn't in itself a bad thing.

For example, if a local landlord dies and his children inherit his three rental properties and put them all into an LLC, that doesn't fundamentally alter the local real estate landscape.

And true investment — companies that buy vacant, dilapidated buildings, restore them to good condition, and get them back into the housing market — is almost always welcome.

"Investor owner doesn't neces-

▶ To learn more or to work with the Center for Geospatial Solutions, visit the [CGS website](#) or contact cgs@lincolninst.edu.

▶ This [article](#) was originally published in the Lincoln Institute of Land Policy's *Land Lines* magazine.

sarily mean bad owner," McGrail says.

But by overlapping additional layers of parcel-level datasets, CGS can provide more context and reveal bad actors.

For example, mapping where corporate ownership coincides with code violations — reports of broken deck railings, lack of heat, leaky toilets, and so on — "tells a dramatically more nuanced, useful story around what is happening and what to do about it," he says.

In that case, McGrail notes, mapping might offer chronically understaffed inspection departments a better way to prioritize their code enforcement.

Similarly, layering vacancy data over out-of-state ownership maps can inform discussions around land use policies such as a split-rate property tax.

"So many times, policy discussions happen in a vacuum of data," Allenby says.

"You're talking about theoreticals, abstract numbers, abstract concepts, and you don't really have a good handle on the scale of the issue that you're talking about. And these tools allow you to frame that conversation very specifically."

Beyond Baltimore

CGS can provide a granular data map customized to an organization's or a community's needs in just a couple of weeks, Allenby says.

And it's not just a tool for cities. CGS has also mapped the entire state of Massachusetts for a housing nonprofit, and is documenting timberland ownership across Alabama.

CGS also partnered with the International Land Conservation Network to combine the research of multiple conservation organizations in search of "Consensus Landscapes" — areas that meet not just one conservation priority, such as biodiversity, habitat connectivity, or carbon storage potential, but many such goals, all at once.

The goal of this collaborative mapping framework, according to CGS, is to identify "places that everyone can agree are important, and should be the immediate focus of collective conservation efforts" as the United States works to protect 30% of its land by 2030.

The Center for Geospatial Solutions created a framework for mapping "consensus landscapes" by assessing and integrating the research of several conservation organizations. Credit: Center for Geospatial Solutions.

Jim Gray, senior fellow at the Lincoln Institute, is now working with CGS to study ownership trends among manufactured housing communities, which have also garnered the attention of real estate investors in recent years for their relatively low costs and reliable rents.

Gray calls CGS's work "invaluable" for its ability to transform a largely anecdotal challenge into real data.

"Knowing the extent of the problem, who is responsible, and where the problem is most acute will help inform and target which communities need to prioritize preserving this affordable housing stock, and how to go about that," he says.

JON GOREY is a staff writer at the Lincoln Institute of Land Policy.

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Make donations at www.iaao.org/donate



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" Gratitude can transform common days into thanksgivings, turn routine jobs into joy, and change ordinary opportunities into blessings."

—William Arthur Ward





2024 PRESIDENT

► **Rebecca Malmquist, CAE,**
Minneapolis

Election ballots cast and counted

IAAO members elect new representatives to the Board of Directors

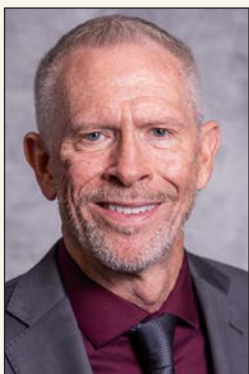
Information about the next elections will be released in the spring. Interested candidates should look for updates on the IAAO website, in the Assessing Info newsletter, and in *Fair+Equitable* magazine.



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William Healey
Vice President



Douglas P. Warr
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Lloyd Funk
Region 2 Director



Kevin W. Prine
Region 3 Director

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► **Lloyd Funk, CAE,** Winnipeg
Manitoba

REGION 3 DIRECTOR

► **Kevin W. Prine, RES, AAS,**
Suffolk, Virginia

Special election set for bylaw changes

Proposed changes to the IAAO bylaws will be the focus of a special election among regular IAAO members starting in January.

The proposed bylaw changes are primarily procedural in nature but impact the ability for the board to establish councils and affinity groups.

Because of the required review periods for changes to the bylaws, there wasn't time to include the changes in the 2023 election and the next scheduled election would be November 2024.

Changes to IAAO bylaws must be voted on by IAAO members following an initial 30-day review by the board.

At its November meeting, the directors reviewed a number of potential changes, and then in a special meeting in December approved sending some of the proposed changes to a vote of the membership.



Bylaw changes

The changes resulted from a review of the bylaws by the Governance Committee.

The changes would add the following to the bylaws:

- **Section 9.4. Councils:** The Board of Directors may establish councils. The Board of Directors shall

determine the scope of the council, its organization, its responsibility, and its specific charge.

- **Section 9.5. Affinity Groups:** The Board of Directors may establish affinity groups. An Affinity Group is a voluntary membership group that is based on a shared experience, common goal/purpose, and/or special interest.

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Take advantage of IAAO's scholarships

BY IRENE MELINA HICKMAN

Greetings. I am Irene Melina Hickman, vice-chair of the 2023 IAAO Diversity & Inclusion Task Force and I'm writing about the importance of the Diversity & Inclusion Task Force Conference Scholarship.



The Diversity & Inclusion Task Force Conference Scholarship awards a selected recipient \$1,500 to attend the IAAO Annual Conference to cover conference registration, hotel, and travel.

Let me discuss what that means from a former recipient's point of view.

As a non-appraiser in this field, it is difficult at times to get past the pre-conceived notion that everyone in this industry is an appraiser, an assessor, or a real estate expert, so for a long time I felt I was not worthy to attend any IAAO Annual Conference.

I am a title research technician.

My job duties entail working deeds, being a situs liaison for Tulsa County, Oklahoma.

IAAO Diversity & Inclusion Conference Scholarship Application

- ▶ The scholarship provides financial assistance to those underrepresented in the association to attend the annual IAAO Annual Conference.
- ▶ Contact [Shawn Lee House](#) for more information or [download an application](#).

But the most important of all my duties is to represent the assessor's office in Tulsa County in a fair, equitable manner, in both in the office and at various public outreach events.

My goal is to be professional, courteous, and respectful, and to treat every taxpayer and client in the same I would like to be treated, whether the contact is in person or on the phone.

I am grateful for all the amazing mentors who made an impact on my career, and I'm especially grateful to the executive staff, my supervisors and coworkers, and former IAAO President L. Wade Patterson, who at the time was an assessor for Garfield County, Oklahoma, and former IAAO President Dorothy Jacks, FIAAO, AAS,

who pushed me into becoming an IAAO member and encouraged me to keep signing up to volunteer for IAAO task forces or committees.

I was selected in 2022 for the Diversity & Inclusion Task Force Conference Scholarship, and trust me, it was intimidating being around IAAO designees elected officials. But everyone treated me with kindness and allowed me to attend my first IAAO Annual Conference, which was in Boston.

I was overwhelmed, but I had my Tulsa County Assessor mentors and my fellow Diversity & Inclusion Task Force members as well, and that was a great feeling.

I was comfortable asking questions and networking with others from rural to urban, from North America to Asia.

Without this scholarship, I would not have been able to learn how well-known IAAO really was, how organized, warm, and inviting people were, from the first-time attendee's reception and throughout the entire conference.

I am encouraging all of those who meet the application requirements and who may have a financial need to apply for this scholarship, but also apply for the many other grants and scholarships that IAAO has available.



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

MASS APPRAISAL VALUATION SYMPOSIUM

Challenges and Opportunities / JUNE 26-27, 2024

EXPRESSION OF INTEREST TO PRESENT

The International Property Tax Institute (IPTI) and the International Association of Assessing Officers (IAAO) are pleased to announce the 2024 (Virtual) Mass Appraisal Valuation Symposium on June 26 and 27, 2024.

We are seeking presenters for inclusion in the program. If you have a presentation relevant to the above captioned theme, we'd like to hear from you. Appraisal, valuation and assessment practitioners, valuation/assessment agency managers, municipal representatives, policymakers, technology professionals, academics and educators interested in sharing experiences and knowledge relative to property tax policy and valuations, including innovations, theory, application, management and practices should contact us. **The following are examples of areas of interest; however, all topics relevant to mass appraisal will be considered.**

ANY QUESTIONS?

Contact Lidia Konet at lkonet@ipti.org

MAVS 2024 AREAS OF INTEREST

- › Experiences in Developed/Developing Countries
- › Current Global Issues in Property Tax
- › Mass Appraisal in Turbulent Times
- › Recent Developments and Advancements
- › Challenges in the Valuation of Unique Properties
- › Mass Appraisal Applications in Public and Private Sectors
- › Applications of Mass Appraisal to Non-Residential Properties
- › Valuation and Taxation Challenges
- › Avoiding Appeals - Preventing Wrong Decisions in Property Taxation Disputes
- › Dispute Resolution
- › Assessment and Valuation Issues
- › Application and Practice Using Modern Technology
- › Processes and Valuation Procedures
- › Understandable Tax and Assessment Policies
- › Stakeholder Concerns
- › Communication with Politicians and Stakeholders
- › Public Acceptance
- › Reforming the Property Tax: Opportunities and Challenges
- › Effective Management of Property Taxation
- › Understandable Tax and Assessment Policies
- › Data Management and Quality Control
- › Systems and Technology Development
- › Computer Assisted Mass Appraisal
- › Quality Assurance
- › Effective use of Mediation
- › Opportunities for Modernization and Improvement
- › Professional Standards and Ethics

*** All topics relevant to mass appraisal will also be considered. ***

Submission
Deadline:
**FEBRUARY 2,
2024**

SUBMISSION REQUIREMENTS

Please submit the following information to:
www.iaao.org/mavspresent24

- › Name and Professional Designation of Presenter
- › Company Name and Affiliation
- › Country
- › Email Address
- › Topic of your presentation
- › Short synopsis of the proposed topic



Making 'cents' of property tax infatuation under the Kansas Statehouse dome

BY BILL FIANDER
KANSAS REFLECTOR

When the news hit last summer about the [state of Kansas' record-setting revenue](#) in the face of runaway property values, it reminded me of our Legislature's curious dalliance with property taxes.

Statewide lawmakers' proposals will no doubt be reheated next session, like Salisbury steak leftovers in the refrigerator.

But will local officials toss these concerns out like a year-old jar of maraschino cherries languishing behind the steak?

To wit.

OPINION

I received a nice newsletter from my state senator with a survey of the top issues the majority party was set to address this past session — tax policy, school choice, and transgender sports participation.

While the issues were none too surprising, a choice on this question caught my eye:

What change to our state's tax policy would most help you and your family?

- Immediately reduce sales tax on food to zero
- Shift to a flat income tax
- Reduce property taxes

- Remove the income tax on social security payments

To quote Scooby-Doo: "Whoppertee tacksus?!?"

On the face of it, I get it.

Who wouldn't want their property taxes lowered in a time like this? Homeowners are wincing from inflationary body blows on property values that have all but put housing production and affordability at the top of every city leader's wish list nationwide. Kansas is certainly no different, from every indication in [Johnson County](#) and [Sedgwick County](#).

In my backyard of Topeka, [Shawnee County appraised values went up 13.8%](#). My own home's value has gone up 22% since 2021 for tax purposes.

Taxing Subdivision	Prior Year	
	Tax Rate	Tax Paid
State	1.500000	\$ 35.56
County	50.999000	\$ 1,208.93
CITY OF TOPEKA	39.939000	\$ 946.75
TOP & SN CO PUBLIC LIE	9.706000	\$ 230.08
WASHBURN UNIVERSITY	3.403000	\$ 80.67
METRO TOPEKA AIRPOR	1.930000	\$ 45.75
METRO TRANSIT AUTHO	4.200000	\$ 99.56
USD 501 TOPEKA - GENI	20.000000	\$ 428.10
USD 501 TOPEKA - CAPI	7.999000	\$ 189.62
USD 501 TOPEKA	20.386000	\$ 483.25

Skyrocketing property values and the additional taxes they inflict are particularly harsh on those with fixed incomes. This is why Kansas administers three worthy property tax relief programs — Homestead, Safe Senior (SAFESR) and Senior or Disabled Veteran (SVR) — that mostly target low-income residents above 55 years of age.

But more recently, less helpful acts like bestowing property tax lids and revenue-neutral declarations upon local governments were passed.

Even **Democratic legislators hopped on the property tax relief bullet train** last spring, arguing for more passenger tickets.

But if I want to open a metaphorical window to invoke “Network” anchorman Howard Beale’s iconic refrain: “I’m mad as hell and I’m not going to take it anymore,” who would be in the best position to do something about it? Your state or local officials?

The answer may simply lie in looking at your property tax bill.

Here’s mine in the photo above.

You’ll quickly see that 99% of my property tax bill in the city of Topeka goes toward local government functions — city, county, school, library, airport and transit.

A whole 1% goes to the state of Kansas.

► This article was originally published in the [Kansas Reflector](#).

You could argue counties serve as agents of the state administering services such as elections, courts, vehicle registrations, etc.

But strictly speaking, 99% of services are delivered and accounted for at the local level.

Practically speaking, property tax revenue means virtually nothing to the state’s budget and virtually everything to local government.

Structurally speaking, local governments and their residents determine their property tax bill by virtue of their own public process. A democratic process. A process of self-governance for cities that has been constitutionally protected in Kansas since 1961.

Undoing that at the state level subverts the people’s chosen democratic process.

A process that allows residents to hold city halls and school boards accountable, with and without ballot boxes.

In short, local governments are inherently closer to the people they serve than the state.

This **invokes higher trust levels than state or federal**.

To let local government serve its purpose is simply good governance.

Paternalistic infatuation with local property taxes hit a new high under the dome last session via a failed attempt to include local sales tax in the accelerated food tax elimination bill.

“Axe the Tax” II would have **jeopardized \$180 million in revenue for local governments statewide**.

Annually.

This is not peanuts. It would have cost up to \$13 million in Topeka/ Shawnee County, where voters already earmarked 1.2 pennies per dollar to fix roads, among other things.

You don’t think they would like a say in a proposal that threatens money for their battered streets?

Local governments would have faced a Hobson’s choice if this proposal passed. Cut services or increase (you got it) property taxes!

Maybe this has become a thing because local governments have not done a good enough job answering the call.

Maybe it’s shrewd politics: a “free space” on the legislative bingo card.

In the end, it will be for voters to decide if legislators are failing constituents by eschewing good governance and not redirecting their concerns to local governments.

Are they simply a hedge against tone-deaf local officials? With no significant state or national races to compete with in 2023, it will be interesting to see if local candidates forego the state leftovers and reconstitute this as their rightful entrée.

Until then, if “mad as hell” voters really want to know where property tax issues are best solved, remember another iconic movie catchphrase.

“Follow the money.” Or your property tax bill.



BILL FIANDER teaches university courses specializing in public administration and state/local government.



CALL FOR EDUCATION SESSION PRESENTATIONS



SUBMISSION DEADLINE: January 31, 2024

IAAO is currently seeking conference proposals that reflect innovative, cutting-edge content that stimulates and provokes discussion and audience engagement, and facilitates knowledge transfer and development of new competencies. Submissions are welcome from both seasoned professionals and those new to the profession.

SUBMISSION GUIDELINES

Topic areas are defined by the IAAO Body of Knowledge (BoK). The BoK is a framework for defining the key knowledge, skills, and subskills for the mass appraisal profession. Your submission should relate to one or more of these knowledge areas. Please do not feel limited to the topics listed. Back to basics sessions are requested. Inclusion of the latest in technology is encouraged.

Sessions that provide unique experiences are encouraged. Post conference survey respondents request that presentations include: leadership and management, GIS, AI, complex commercial property, special use property, and personal property

Business Partners are encouraged to join their assessing clients in submitting presentations related to best practices. These presentations cannot be sales pitches or commercials.

Not quite ready to make a presentation or have a topic more suitable for a discussion? Submit a topic for a networking hub (roundtable) to taylor@iaao.org

Proposal Process & Selection Criteria

PEER REVIEW

Submissions are reviewed by the Conference Content Task Force appointed by the 2024 IAAO President and President-Elect.

EVALUATION

All submissions are evaluated on each of the following criteria:

Overall topic and how it relates to the assessment/appraisal profession

Three clearly defined learning objectives

Program design/interactive learning elements

Overall quality

DATES TO KNOW

CALL FOR PRESENTATIONS DEADLINE: January 31, 2024

CONFERENCE INVITATIONS TO PRESENT: March 29, 2024

FOR STATE CEU APPLICATIONS— ALL PRESENTER BIOGRAPHIES & A TIMED OUTLINE OF THE PRESENTATION DUE: June 14, 2024

FINAL PRESENTATION (POWERPOINT & NARRATIVE) DUE: August 2, 2024

CHECK IN: 30 minutes prior to the on-site session (Colorado Convention Center)

SUBMISSION AREAS

* Subjects with an asterisk will be given priority selection by the Task Force.



BOK 1. Working with the Legal Framework

This Knowledge Area includes skills related to the legal basis for assessment and valuation, reassessment and reappraisal cycles, property tax base, exemptions, and taxation.

- ▶ USPAP and the assessor
- ▶ Aligning office practices with statutes and rules
- ▶ Exemptions
- ▶ Capping and assessment/tax limitations
- ▶ Ownership transfers—wills and trusts
- ▶ Recent court decisions and legislative update*
- ▶ Short term rentals legal impacts
- ▶ Highest & best use
- ▶ Legal implications of virtual inspections
- ▶ How to advocate with state legislators
- ▶ Case law research
- ▶ Unusual cases and appeals

BOK 2. Collecting and Maintaining Property Data

This Knowledge Area includes skills related to managing information necessary to the valuation of property, including ownership, transfers, identification, description, and related data management.

- ▶ Cap rate development*
- ▶ Defining neighborhoods and market areas
- ▶ Are physical inspections obsolete?
- ▶ Collecting market rates
- ▶ How to encourage submission of data
- ▶ Paper to digital for property data
- ▶ Desk top review—harness the power of data resources
- ▶ Optimizing data collection & maintenance*
- ▶ Mobile data collection
- ▶ Virtual Inspections
- ▶ Resources/tools for collecting market data & trends
- ▶ Using drones for gathering data
- ▶ Artificial intelligence*
- ▶ Complicated deed transfers
- ▶ Record keeping best practices

BOK 3. Developing and Managing Cadastral Data

This Knowledge Area identifies the skills required to effectively develop, manage, implement, and administer a robust Cadastral System, both digital and printed versions.

- ▶ The role of GIS in the assessment office
- ▶ Data analysis and modeling through mapping*
- ▶ Value added from GIS data
- ▶ Integrating GIS/CAMA/TAX
- ▶ 3-D modeling at the unit level
- ▶ Establishing quality control methods
- ▶ Utilizing GIS for data visualization*
- ▶ The role of GIS in property inspection
- ▶ Geospatial analysis

BOK 4. Appraising Property

This Knowledge Area includes skills related to discovering property, developing and reporting property value, mass appraisal and single property appraisal, using the three approaches to value, land valuation, and value reconciliation, while considering specific property types.

- ▶ Housing (affordable, subsidized, assisted living, mobile/manufactured, apartments, etc)*
- ▶ Minerals—mining, drilling and fracking
- ▶ Valuing land in built-out communities
- ▶ Modeling*
- ▶ AVM's, regression and statistical analysis
- ▶ Personal property (machinery & equipment, aircraft, leasehold improvements, etc)*
- ▶ Telecommunications, cell towers, billboards, lease information
- ▶ Agriculture (farmland, hydroponic, crop rates, tourism, apiculture, aquaculture, cattle operations, row crops, etc)*
- ▶ Identify and analyze relevant general, economic and market data
- ▶ Investigating racial disparity
- ▶ Modeling how to: cost, sales & income
- ▶ Business enterprise value
- ▶ How contamination affects value
- ▶ COVID impact on valuation and appeals
- ▶ Power BI*
- ▶ Condo Valuation
- ▶ Price related bias
- ▶ Special use or complex properties*
 - Power plants
 - Marijuana facilities—growing, processing & dispensing*
 - Solar, wind and renewable
 - Warehouses and industrials
 - Data Warehouses*
 - Water resources / water treatment plants
 - Breweries
 - Short term rentals—Airbnb, Bed & Breakfast*
 - Fuel storage facilities
 - Parking structures
 - Pipelines
 - Manufactured home parks / RV parks
 - Amusement parks
 - Golf courses
 - Casinos

SUBMIT PROPOSALS AT
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of ASSESSING OFFICERS
Valuing the World

SUBMISSION AREAS

* Subjects with an asterisk will be given priority selection by the Task Force.



BOK 5. Leading and Managing the Assessment Office

This Knowledge Area is concerned with assessment administration and includes skills related to leadership and management, such as planning, organizing, directing, and controlling.

- ▶ Effective communication skills
- ▶ Recruitment / Staffing / Employee Retention*
- ▶ De-escalation tactics
- ▶ Creating safe & inclusive workspace
- ▶ Designation programs
- ▶ Multi-generation integration
- ▶ Managing and influencing office culture
- ▶ Succession planning*
- ▶ Work / life balance
- ▶ Developing performance metrics
- ▶ Budgeting / financial best practices
- ▶ RFP development: pitfalls, highlights, wins
- ▶ Preparing for the next crisis
- ▶ Management best practices
- ▶ Developing leadership qualities*
- ▶ Managing the remote workforce
- ▶ Staff training & development — available tools and resources*
- ▶ Staff motivation and recognition
- ▶ Coaching and mentoring
- ▶ Interns in the assessor's office *
- ▶ Neurodiversity*
- ▶ Change management
- ▶ AI in the office*

BOK 6. Managing Complaints and Appeals

This Knowledge Area is concerned with inquiries, complaints, and valuation/assessment appeals.

- ▶ Analyzing fee appraisals*
- ▶ Dispute resolution
- ▶ Appeal litigation & strategy*
- ▶ Defending value—single property vs mass appraisal
- ▶ Using depositions to your advantage
- ▶ Virtual / socially distanced hearings
- ▶ Expert witness tips and tricks
- ▶ Mock trial (interactive)*
- ▶ Board of Review training
- ▶ Appeals evidence packets/documentation

BOK 7. Managing Public Relations and Communications

This Knowledge Area focuses on communicating with the public, government stakeholders, and the media.

- ▶ Social media influences on the profession
- ▶ Social media best practices*
- ▶ Sharing false information
- ▶ Open access to public records (data transparency)
- ▶ Web-based interaction with property owners/ self service website*
- ▶ Effective data visualization
- ▶ Educate the public on the appeals process
- ▶ Diversity, equity and inclusion awareness and education*
- ▶ How to communicate with your elected officials
- ▶ Communicating with other government agencies and partners
- ▶ Communication with the media
- ▶ Preparing annual reports
- ▶ Public appearances / interviews
- ▶ Townhalls / community meetings
- ▶ Navigating data dashboards (Excel, PowerBI, Shiny, etc)*
- ▶ Recruitment and outreach*
- ▶ Interns in the assessor's office*
- ▶ Addressing racial disparity issues
- ▶ Community advocacy / betterment
- ▶ Advocacy of the profession
- ▶ Communications in a virtual world
- ▶ Developing, evaluating or updating your public relations plan
- ▶ Public relations best practices

BOK 8. Oversight and Compliance Review

This Knowledge Area deals with the skills necessary for audit, oversight, and compliance reviews at a macro level (i.e., State/Province/National).

- ▶ Department of Revenue role in assessment—similarities / differences in various states
- ▶ Monitoring the performance of local assessors and property tax officials*
- ▶ Setting standards and specifications*
- ▶ Ratio studies
- ▶ Horizontal & vertical equity
- ▶ Auditing the assessor
- ▶ Oversight agencies and their role in the appeal process
- ▶ Advocating with the oversight agency
- ▶ Assessing and implementing legislative changes

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SUBMISSION AREAS

* Subjects with an asterisk will be given priority selection by the Task Force.



Back to Basics

This knowledge area provides an intro to the skills and knowledge needed to grow as an assessor.

- ▶ Assessment Cycle
- ▶ Calendar of Events
- ▶ Cost Approach Basics (building classification, construction quality, depreciation, interpreting cost manuals)
- ▶ Intro to Income Approach
- ▶ Sales Comparison (finding & selecting comparables (quality over quantity), determining adjustments from the market, subjective vs. objective judgements)
- ▶ Best Practices
- ▶ Intro to Unique Property Valuation

The History of Assessment

The history of the assessment profession is a long and rich one. Assessment professionals have played an important role in advancing and ensuring fair and equitable property valuation. Today, professionals face many challenges, but they also have a number of opportunities. By understanding the history of their profession and the challenges and opportunities that they face, professionals can better prepare themselves for the future.

- ▶ PLS - legal land descriptions
- ▶ Historical data, record keeping & updating
- ▶ Retention schedules/organizing data info
- ▶ Lessons learned in assessment and administration
- ▶ Lessons learned from history
- ▶ Letting go of the past
- ▶ Climbing out of the past
- ▶ From paper to digital
- ▶ Historical legislation*
- ▶ Interesting facts
- ▶ Real estate cycles
- ▶ History repeating
- ▶ How to get from past to present
- ▶ Doing more with less
- ▶ Generations of assessors*
- ▶ Evolution of MLS services
- ▶ Evolution of the estimate*

Presentations on other topics related to the BOK are also encouraged.

SUBMIT PROPOSALS AT
iaao.org/Denver24



RULES OF ENGAGEMENT

Submit presentations using the online form. Upon submitting a presentation, you will receive an automatic confirmation for your records. Remember to complete ALL fields within the online portal. All fields contain pertinent information for the selection of potential sessions.

Submit a 2-3 minute video describing your presentation.

Limit to two submissions. IAAO is looking for a diversity of thought. Presenters should be listed on no more than two submissions.

List the primary point of contact. The person submitting the proposal is considered the primary point of contact. This individual receives communications and is responsible for sharing information with any co-presenters. Provide the biography of this person at the time of submission.

List all presenters at the time of submission. Information needed will be name, professional designations, jurisdiction or company and email address. Biographical information will be requested after acceptance and per the Timeline.

Limit to the number of presenters in each session. Presenters should be limited to three in one session.

Use clear, appropriate, error free language. Proposals require concise titles (limit of 12 words), a persuasive outcome-focused short description limited to 50 words (and suitable for publication), a longer description (limited to 200 words), three well thought out learning objectives, description of how attendees will be able to apply the information to their daily work, and a description on how you plan to engage the audience. IAAO may modify the titles and short descriptions for editing and marketing purposes.

Don't underestimate the importance of instructional flow/design. Adult learning theory suggests that the best learning environments are the ones that are collaborative and use a problem-based approach. For example, what is the problem you are addressing? What solutions will you provide? What skills are needed?

Register for the conference. Presenter registration discounts may be available. If a presenter plans to participate only in his or her own session, registration costs may be waived. Scholarships may be available. Information will be available on the IAAO website. Funds are limited. Scholarship applicants should apply in early 2024. Other potential discounts to registration (e.g. exhibitor) take precedence.

Submit a final presentation. Presenters are expected to submit a slide (PowerPoint) presentation along with a minimum one-page narrative or summary of the final presentation. Longer "papers" are encouraged.

Participate in available presenter training. IAAO's Speaker PREP video series can be viewed at iaao.org/speakerprep



My IAAO Conference experience: SLC

BY JOHN HAY, CAE

This year I decided to attend the IAAO International Conference in Salt Lake City, and I'm glad I did.

Although I was initially hesitant about signing up, I decided to go for it because I had never been to Utah.

I thought to myself, "When will I ever have another opportunity to visit Salt Lake City?"

So I bought a plane ticket in March and circled the last week of August on my calendar.

The beauty

Once I arrived at the Salt Lake City Airport, I flagged a taxi to take me to my downtown hotel. During the 20-minute drive, I was overwhelmed by the majestic mountain

range that looms over the city.

To be honest, I have never experienced such an enchanting scene like that in my life.

The mountain range, which is known as the Wasatch Range, partially encircles the city from the east, north, and southern borders, while the Great Salt Lake is to the west.

Now imagine 11,000-foot plus mountains towering within one mile of a major metropolitan skyline ... it was unreal, almost story-book.

Once I checked in at the Hyatt, I took to the streets for some sight-seeing.

What struck me was how relatively quiet the city was. I guess that I was expecting the normal hustle and bustle of a typical large city, but that just was not the case.

With a population of only 200,000 people within the city limits, but with a skyline resembling a much larger city (somewhere between Birmingham and Nashville), the juxtaposition was strikingly apparent.

However, after some research, I discovered that the Salt Lake City metro area actually is home to 1,257,936 people, slightly larger than the Birmingham metro area.

It then dawned on me that the potential developable area within the immediate vicinity of Salt Lake City is limited by the beautiful mountains that surround it.

The reception, speakers, and sessions

The first evening, IAAO put on a fantastic opening reception for all attendees at the Hyatt Regency

Hotel. The reception featured four food buffet stations serving food indigenous to the Salt Lake area.

I tried all four buffet stations, and the food was absolutely delicious. It was a pleasant experience because there was also a mountain-western acoustical band serenading us while we networked.

Monday morning marked the official start of the conference with the opening and keynote address introduced by IAAO President Patrick Alesandrini, CAE, AAS.

We then heard an uplifting message from Alyson Van Hooser, an inspirational speaker who spoke about overcoming adversity as a small child in Kentucky.

Both speakers offered valuable insight into their lives and pushed us to become better people and better professionals as well.

After the keynote speech, the education sessions started, and all attendees dispersed to the seminars of their choosing.

I tried to find educational sessions geared towards commercial valuation since that is my primary focus for Madison County, Alabama.

Overall, I was impressed with the sessions, especially the ones hosted by Peter Korpacz, a living legend in our industry.

I have known about Mr. Korpacz since my time as a fee appraiser in Nashville, Tennessee in the late 2000s.

We would rely on his cap rate publication to establish our own cap rates when valuing income producing properties. So, it was a real treat to listen to his theories on “Appraisal Myths and Market Realities in Appeals.”

The following morning, the conference hosted an awards breakfast honoring members who either recently earned their IAAO des-



Photo by JOHN HAY

The 'Y' on a mountainside near the Brigham Young University campus in Provo, Utah

ignation or who were nominated for various awards throughout the year.

Ashley Robinson of Mobile County, Alabama, was presented with the 2023 Volunteer of the Year Award and I was presented with the 2023 Verne W. Pottorff, CAE, Professional Designee of the Year Award.

Margo Partridge, CMS, also of Madison County, Alabama, was also recognized for obtaining her CMS Designation.

The sights

After the day concluded, I put on my walking shoes and hit the streets.

The first day I visited the Mormon Tabernacle and sat in on the famous choir's rehearsal. It was absolutely beautiful to hear so many people singing in perfect harmony at one time.

The second day after the education sessions ended, I traveled to Provo to check out Brigham Young University.

I remember as a kid watching BYU play football on television and was always intrigued by their

big “Y” prominently displayed on a mountainside just outside their stadium.

So, I boarded a train and traveled to Provo, which is about 45 minutes south of Salt Lake City.

Overall, I was so happy that I decided to attend the IAAO International Conference in Salt Lake City.

It was just the right mixture of work and play, but with workplace stimulation as well.

If you ever feel like you need a real reason to travel and see an unfamiliar place, but at the same time getting to meet like-minded people, I can think of no better way than attending an IAAO Conference.

And next year's conference will be in Denver during the last week of August.



JOHN HAY, CAE, is a commercial appraiser with the Madison County Tax Assessor in Huntsville, Alabama.



GIS/Val Tech Conference set for April in Charlotte

Registration is now open for the 2024 GIS/Valuation Technologies Conference, which will take place April 8-11 at the **Le Meridien/Sheraton Charlotte Hotel** in Charlotte, North Carolina.

The **GIS/Valuation Technologies Conference** for professionals in property assessment, tax administration, mapping, and information technology has been a favorite annual event for assessors and GIS professionals who use technology to make property assessment and tax administration more accurate and efficient.

Optional pre- and post-conference workshops will provide deep

dives into many important topics.

The conference will feature an abundance of educational sessions, panel discussions, and opportunities to connect with partners and fellow attendees.

Register **online** and note that early bird discount end on Feb. 12.

Attend the conference to discuss the importance of data and the analysis of location information for better decision-making within a jurisdiction.

The conference features keynote speakers, training, workshops, breakout sessions, sponsorship opportunities, and an exhibition.

Preliminary schedule

- **Monday, April 8:** Workshops, Training, Networking
- **Tuesday, April 9:** Keynote Address, Breakout Sessions, Exhibition, Hosted Lunch, Networking
- **Wednesday, April 10:** Breakout Sessions, Lunch and Learn, Exhibition, Lightning Talks, Networking
- **Thursday, April 11:** Breakout Sessions, Keynote Address, Networking, Afternoon Workshops and Training

Membership renewals underway; deadline is Dec. 31



IAAO membership renewals for 2024 are underway.

The deadline for renewal is Dec. 31.

Members can **pay online** or use the invoice recently emailed to members whose dues are not

billed to their firm.

IAAO membership dues are based on the calendar year, running from Jan. 1 to Dec. 31.

The grace period for past-due members will end on Feb. 28, 2024.



GIS/VALUATION TECHNOLOGIES CONFERENCE

APRIL 8 - 11, 2024 • CHARLOTTE, NC

**ALL NEW FOUR-DAY
PROGRAM!**

**REGISTRATION
NOW OPEN!**



Using AI and change detection for improved property assessment

BY SHELLY CARROLL

In the world of property assessment, artificial intelligence and its sub-discipline, machine learning, are revolutionizing the way assessors understand and analyze built environments.

The application of AI in property assessment workflows streamlines insight into change, and thus is gaining traction. Industry professionals understand that identifying change with precision is key to their most accurate decision-making.

Geospatial feature extraction using AI is a topic of growing significance because it offers a transformative leap for assessors and communities alike.

AI-powered solutions automatically identify and extract data. When applied to the highest-resolution aerial imagery, this extracted digital data informs and evolves the core information systems used by governments and businesses.

AI can extract and process a range of real-world features on the landscape — driveways, sidewalks,

► 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.

patios, trampolines, and others — to help property assessors track change over time by comparing datasets.

This ability allows property assessors to identify possible shifts in a property's value, including additions, revisions, and deletions. Assessors can then optimize the efficiency of their inspection and valuation tasks.

The application of AI to high-fidelity aerial imagery also offers increased accuracy for property assessments.

Because the imagery has been

corrected to have a constant scale and represent the true positions of features on the landscape, changes detected between imagery taken at different points in time can be precisely quantified. Counts and measurements reflect the real world.

Traditionally, the digitization of property data has been an expensive and labor-intensive process both in the office and in the field.

Tools with “out-of-the-box” AI now offer solutions with property data extracted, organized and ready for use:

- **Quickly identify taxable change**
Revisions to structures occur regularly, and often more common than a field visit or aerial imagery captured every few-years can keep up with. AI-driven solutions allow for easy side-by-side comparison of historical datasets to detect change and maintain compliance.
- **Streamline the way you visit sites**
Site visits are time-consuming and costly. Detect change remotely from your desk at the toggle of an AI layer, saving valuable resources.

- **See with confidence**

Not all change detection solutions offer the clarity required to make decisions. It's often hard to see every aspect of a property, and important changes could be missed. New AI solutions are based on aerial imagery where every pixel represents a mere 2-3 inches on the ground.

- **Make timely, deadline-driven decisions**

Accessing property information close to assessment cycle due dates is important. Ongoing aerial imagery that captures and regularly refreshes AI ensures the most up-to-date information for cycle deadlines.

- **Settle appeals**

Defend against appeals with timestamped, verifiable imagery and robust access to both current and historical data. Reduce appeals by using more precise data in assessment processes.

- **Increase taxable revenue**

Sometimes a field inspector may

miss a taxable item or can't identify or quantify all taxable parcel features. Spot new taxable activity and identify smaller detailed items that require more attention before site visits.

- **Access hidden areas**

Restricted and gated areas, obscured entries, fenced houses, extended driveways, and tree-covered areas can delay inspections and make fieldwork more difficult. High-resolution imagery and AI data layers provide easy visualization. And leaf-off aerial imagery will ensure a view into areas otherwise concealed by vegetation.

- **Avoid mistakes from lack of resources**

Sometimes resources are stretched thin and there aren't enough field assessors to get the job done. An AI-driven solution enables virtual inspections, reduces physical visits, and allows the inspection of all aspects of a parcel remotely. Inspect multiple

sites virtually in the same amount of time a single physical site visit requires.

Using the power of AI is transforming how we monitor and manage our ever-evolving built environment.

With a mouse click, property assessors can identify building footprints, vegetation levels, different ground surfaces, swimming pools, solar panels, and active construction sites.

AI-driven geospatial feature extraction brings industry-changing efficiency and fiscal benefits to the property assessment operations nationwide.



SHELLY CARROLL is senior vice president and general manager, Nearmap

Leveraging AI for Change Detection and Machine Learning in Property Assessment Workflows



Wednesday, January 11, 2024
11 a.m. EST

See how you can turn your GIS tool into a solution that can: be a source for taxable changes and increasing taxable revenue; monitor the built environment with repeatable processes; and simplify digitizing building footprints and processes to identify change is city wide and done parcel by parcel.

[REGISTER HERE](#)

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



AAS

ASSESSMENT ADMINISTRATION SPECIALIST

MATTHEW CHAIKEN, AAS, earned the Assessment Administration Specialist designation. He is Manager, Commercial Property Department with Broward County Property Appraiser's Office, Florida. He's been in the profession for 16 years and holds bachelor's degrees in finance and in real estate from Florida Atlantic University in Boca Raton, Florida.

MATTHEW ARLEN DINGMAN, AAS, earned the Assessment Administration Specialist designation. He is City Assessor with city of Farmington Hills, Michigan. He's been in the profession for 32 years and holds a Bachelor of Science degree from Oakland University in Rochester, Michigan.

CHRIS FAUQUHER, AAS, earned the Assessment Administration Specialist designation. He is Senior Operations Analyst with Seminole County Property Appraiser's Office, Florida. He's been in the profession for 28 years.



KAREN FRIED-HARRIS, RES, AAS, earned the Assessment Administration Specialist designation. She is Appraiser II with Fairfax County, Virginia. She's been in the profession

for 22 years and holds a Bachelor of Science degree from George Mason University in Fairfax, Virginia.



TONY L. GEORGE, AAS, earned the Assessment Administration Specialist designation. He is Director/ Chief Appraiser with Jones County (Georgia) Board of Tax Assessors. He's

been in the profession for 25 years and holds a Bachelor of Science in marketing from Fairfield University in Fairfield, Connecticut.



RICHARD HERNANDEZ, AAS, earned the Assessment Administration Specialist designation. He is Director of IT with Palm Beach County Property Appraiser's Office,

Florida. He's been in the profession for six years and holds a Bachelor of Science degree from Excelsior University in Albany, New York.

JESSICA A. McNIEL, RES, AAS earned the Assessment Administration Specialist designation. She is Appraiser II with Polk County Assessor, Iowa. She's been in the profession for 10 years and holds a bachelor's degree from the University of Iowa in Iowa City, Iowa, and an Iowa Certified Assessor (ICA) designation from the Iowa State Assessor's Association.



RANDALL JOHN PEKARIK, AAS, earned the Assessment Administration Specialist designation. He is Homestead Investigator with Monroe County Property Appraiser,

Florida. He's been in the profession for 13 years and holds a Bachelor of Science degree in professional administration from Barry University in Miami, Florida.



JOHN CARTER ROUTH, AAS, earned the Assessment Administration Specialist designation. He is Appraiser 3 with Property Assessor Metropolitan Government of Nashville

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

KENNETH DRAKE WALLACE, AAS, earned the Assessment Administration Specialist designation. He is an appraiser with Davidson County, Tennessee. He's been in the profession for eight years and holds an Associate of Science degree from Volunteer State Community College in Nashville, Tennessee.

CAE

CERTIFIED ASSESSMENT EVALUATOR



CECILIA JINGWEN DUAN, CAE, earned the Certified Assessment Evaluator designation. She is Property Valuation Specialist with Municipal Property Assessment Corpo-

ration in Ontario. She's been in the profession for nine years and holds an AACI, P. App. designation from the Appraisal Institute of Canada and an MRICS designation from the Royal Institution of Chartered Surveyors.



CHRISTOPHER M. LANDIN, CAE, RES, earned the Certified Assessment Evaluator designation. He is Managing Director-Chief Appraiser with Landin & Associates Assess-

ment 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.

CMS

CADASTRAL MAPPING SPECIALIST



KENNETH EDWARDS, CMS, earned the Cadastral Mapping Specialist designation. He is Systems Analyst with Bossier Parish Assessor's Office, Louisiana. He's been with the assessor's office for two years and holds a Master's of Business Administration from Stephen F. Austin University in Nacogdoches, Texas.



JENNIFER GANEY WHITAKER, CMS, earned the Cadastral Mapping Specialist designation. She is Transfer Specialist with Bossier Parish Assessor's Office, Louisiana. She's been with the assessor's office for two years and holds a Bachelor of Arts degree in mass communication with a specialization in broadcast journalism from Louisiana State University in Shreveport, Louisiana.

with the assessor's office for two years and holds a Bachelor of Arts degree in mass communication with a specialization in broadcast journalism from Louisiana State University in Shreveport, Louisiana.

RES

RESIDENTIAL EVALUATION SPECIALIST



JAMES CURTIS CHISHOLM, AAS, RES, earned the Residential Evaluation Specialist designation. He is Residential Supervisor with Leon County Property Appraiser's Office, Florida. He's been in the profession for 16 years and holds a Bachelor of Science degree from Florida State University in Tallahassee, Florida.

He's been in the profession for 16 years and holds a Bachelor of Science degree from Florida State University in Tallahassee, Florida.

ASHLEY B. FLAHERTY, RES, earned the Residential Evaluation Specialist designation. She is Residential Appraiser with Pinellas County Property Appraiser. She's been in the profession for eight years.



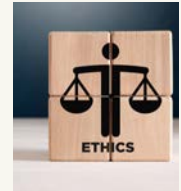
RAYMOND R. FLAMMER, RES, earned the Residential Evaluation Specialist designation. He is Tax Assessor with the city of Long Beach, New York. He's been in the profession for 24 years and holds a Certified Residential Appraiser license in the state of New York.

He's been in the profession for 24 years and holds a Certified Residential Appraiser license in the state of New York.

Ethics resources now available for IAAO instructors

New ethics resources for IAAO instructors will be available Dec.

15 in the Instructor Resource Center and accessible in your IAAO-U account.



These resources can be used to meet the ethics CEU needed for the Instructor Certification Program.

New additions include:

Podcast: Getting Ethics to Work – Andy Cullison and Kate Berry, DePauw University

This podcast focuses on everyday ethical dilemmas faced in the workplace.

Article: Everyone's Favorite Topic: Ethics – Kevin Prine, RES, AAS

This article, from a 2018 article IAAO's Fair+Equitable magazine, discusses the importance of ethics, reviews the IAAO Code of Ethics and Standards of Professional Conduct, and shares other ethical resources employees can use to assist in ethical decision making.

TED Talk: How Ethics Can Help You Make Better Decisions – TV writer and producer Michael Schur

In this short talk, Schur reflects on one of his own ethical dilemmas and how that shaped his view of the importance of ethics.



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IAAO updates paper on developing mass appraisal systems

IAAO recently released an updated paper to provide guidance on developing mass appraisal systems based on the collective experiences and lessons of valuation practitioners.

The document, **“Guidance on Developing Mass Appraisal and Related Tax Policy,”** although not an IAAO Standard and is voluntary, focuses on mass appraisal for value-based recurrent property taxes (also known as “rates on property”).

However, the principles presented are relevant to mass appraisal for other governmental and public purposes.

“IAAO had been increasing its international efforts over the past few years and there was a need for an updated summary on developing a property tax system,” said Research and Standards Committee Chair Margie Cusack, FIAAO.

“This provides a lot of information on what you need to get started in developing a property tax system.”

The paper is a revision to the “Guidance on International Mass Appraisal and Related Tax Policy” paper last published in 2014.

The recommendations made in the new document should be considered for implementation as practical.

However, not all recommendations apply in every instance and mass appraisal can be successfully implemented even if some recommendations are not implemented.

Since the paper was last published in 2014, IAAO has been in contact with a number of countries developing property tax systems.

In addition, IAAO has presented on property taxes at World Bank events, offered the International Research Symposium in sever-

al European countries, including Prague in the Czech Republic, and met with property tax representatives of other former Eastern Bloc countries, such as Poland and Serbia.

The document reviews taxation basis, legal framework around taxation, cadastral maps, property identification and records, market data, property characteristics, valuation using mass appraisal modeling for market value, quality assurance, appeals and value defense, transparency and public relations, and management and personnel.

Developing the paper was the IAAO Guidance on Developing Mass Appraisal and Related Tax Policy Document Update Task Force, chaired by Patrick Santoso. Members were Robert Gloudemans, FIAAO; Ben Bervoets; Gary McCabe, CAE, FIAAO; Su Yeon Jung, Ph.D.; and IAAO Staff Liaison Keith Robison.

IAAO accepting topics for 2024 research grant

IAAO is accepting research topics submissions for the 2024 Richard Almy Research Grant Program until the end of January and IAAO members, along with students and faculty, are now eligible to submit proposals.

The Richard Almy Research Grant Program, formerly called the Academic Partnership Program, provides financial support for IAAO members, students, and faculty to complete research in areas related to property appraisal, assessment administration, and property tax policy. The deadline to apply for 2024 is Jan. 31, 2024.



All IAAO members, graduate/postgraduate students and faculty at accredited colleges/universities are eligible to apply.

Both international and domestic students are eligible, however the final report must be in the English language.

Funding for each approved project will be between \$2,500 and \$5,000. Grants are awarded for one year.

► Apply at <https://www.iaao.org/researchgrant>.

The fall issue of JPTAA is available

The fall 2023 issue of the *Journal of Property Tax Assessment & Administration* is posted on the IAAO website and available for **download**. Papers in the fall journal:

- **Homing in on Tax Evasion: Homestead Fraud in the Florida Real Estate Market**, by Florence Neymotin, Ph.D.; Fred Forgey, Ph.D.; and Louis R. Nemzer, Ph.D.
- **Nonprofit Hospitals' Property Tax Benefits: Evidence from Indiana**, by Elizabeth Plummer, Ph.D, CPA; and Ge Bai, Ph.D., CPA
- **Enterprise Value to Invested Capital: The Best Multiple You've (N)ever Used**, by Scott Sampson
- **Aircraft Opportunity Costs and Estimating Airline Intangible Returns**, by Scott Sampson
- **Transitioning out of Capped Property Assessments: The Value Recapture Approach**, by Carmela Quintos, Ph.D.
- **Climate Change and Property Assessment Practices: An Investigation of the Impact of the Green Energy Transition on Property Assessment Organizations and Property Tax Policies in Canada**, by Laura MacLean, MBA
- **A Review of Vertical Equity Measures in Property Assessments**, by the IAAO Statistical Tools and Measures Task Force: Carmela Quintos, Chair, and members Kris-tie Foster, Molly Hayes, Luc Hermans, Michael McCord, Joshua Myers, Vilma Vielma, and Cory Yemen



How to Enhance Assessment Operations and Recover Revenues



Wednesday
January 17, 2024
Noon-1 p.m. CST

This webinar will explore the current industry landscape and note specific examples of how clients are relying on Tyler solutions and services to enhance the functions of their assessment offices and recover revenues to support constituents.

[REGISTER HERE](#)

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



+ CAREER CONNECTION

APPRAISAL IT SPECIALIST

TRUE PRODIGY

MCKINNEY, TEXAS, UNITED STATES

JOB DESCRIPTION

True Prodigy, a leading cloud-based CAMA software provider based in North Texas, is seeking highly motivated individuals to join our software development team. Work with a vibrant team of innovators that are changing the mass appraisal industry through our cloud-based application.

Your main tasks will include the lead role in customer data conversions by analyzing source data schemas and create SQL scripts to migrate client data from their legacy system and into True Prodigy's system.

The ideal specialist for our team should be technically oriented, have substantial SQL skills, and a good understanding of appraisal district or assessor processes. Good communication skills, both written and verbal, are vital.

BENEFITS

- Remote work environment with a highly accomplished and enthused team.
- Casual dress code – upside of remote work
- A chance to positively enhance the experience of appraisal district staff
- Perks to enhance your overall wellbeing:
 - 10 Holidays
 - 10 Vacation Days
 - Five Sick Days
- Flex Schedule September through December with a 4-day work week
- Amazing Healthcare Benefits. Paid by employer for both employee and family.
 - Platinum Healthcare

- Dental
- Vision Care
- Long Term Disability
- Life Insurance

JOB REQUIREMENTS

IT Specialist Requirements:

A minimum of 3 years of experience in appraisal district or assessor related field.

Advanced technical skills in any SQL database including MySQL or Microsoft SQL Server

Fundamental analytical and conceptual thinking skills.

APPLY FOR THIS JOB

Contact Cynthia McKinney, (972) 806-0668, or at <https://trueprodigy.com/>

FIELD APPRAISER III

MIAMI COUNTY, KANSAS
PAOLA, KANSAS

JOB DESCRIPTION

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

The Field Appraiser III is responsible for assisting with the reappraisal of all real property and maintenance of all real property records.

Trains, reviews the work of and educates the field staff including Appraiser I and Appraiser II staff.

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

JOB REQUIREMENTS

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

APPLY FOR THIS JOB

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

IN MEMORIAM

FRANCIS E. 'FRANK' MOSS

Francis E. 'Frank' Moss, one of IAAO's longest-termed members, died Oct. 8, 2023, at 91.



He was born June 28, 1932, in Chrisman, Illinois, attended Sexton High School and graduated with honors in mathematics from Michigan State College in 1954.

He retired as City Assessor from the city of Flint, Michigan.

He previously was the first Equalization Director for Eaton County. Before Eaton County, he worked for the State Tax Commission, Michigan Department of Treasury.

Following his retirement from Flint, Frank served as certified assessor for the city of River Rouge, Michigan.

Besides IAAO, his memberships included the Michigan Assessors Association, the Mid-Michigan Assessors Association, the Michigan Association of Equalization Directors, Farm Managers and Rural Appraisers, The Foundation of Real Estate Appraisers, and the Tri-County Assessors Association.

After college, Frank was commissioned an Army second lieutenant in 1954 and served with the Ordnance Corps in Germany, then in the U.S. Army Reserve until 1984, retiring as a colonel after being the commandant of the 5033rd Lansing USAR School.

He was a life member of both the Reserve Officers Association and the Military Officers Association of America. His military awards include the Legion of Merit and the Meritorious Service Medal with Oak Leaf Cluster.

Lincoln Institute of Land Policy releases new vertical equity app

At the 2023 IAAO Conference in Salt Lake City, Paul Bidanset of the Center for Appraisal Research, and Technology, and Ron Rakow, with the Lincoln Institute of Land Policy, demonstrated a Vertical Equity App they developed in a partnership.

“One challenge facing assessment professionals is that measuring vertical equity — the key to knowing whether the assessments are regressive, progressive, or proportional — can be a complex task, as no single measure provides conclusive results,” Rakow said.

He said the free app will calculate several measures of vertical equity for a dataset of sales and assessments provided by the user.

“In addition, the app also generates a narrative report that assists the user in interpreting the results,” he said.

Vertical equity in property tax

▶ Access the app [here](#)

assessment requires that assessment levels remain consistent over the range of real estate values, with high-value and low-value properties exhibiting the same ratio of assessment to market value.

The **latest issue** of the *Journal of Property Tax Assessment & Administration* features a paper on vertical equity measures.

On a national level, findings of widespread vertical inequity in property tax assessments — with low-priced properties assessed at a higher percentage of market value than high-priced properties — have challenged assessment offices across the U.S. to measure and evaluate the level of vertical equity in assessment rolls.

The Lincoln Institute of Land

Policy Vertical Equity App is designed to provide assessment offices with the capacity to undertake this statistical study and the ability to communicate the results effectively.

It allows assessors to easily analyze vertical equity using six different approaches:

- assessment to sale ratio (ASR)
- coefficient of dispersion (COD)
- price related differential (PRD)
- price related bias (PRB)
- Spearman’s rank order correlation
- Gini measures.

Graphic displays and an overall summary allow these results to be shared and communicated more easily than would be possible with computational data alone.

“We hope assessors will find the app is a useful tool to help ensure equitable assessments,” Rakow said.

Sketch Verification: The Key to Uncovering Lost Revenue and Boosting Assessment Accuracy



eagleview™

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

Take a deep dive into the significance of sketch verification for property assessors. By integrating sketch verification into regular assessment practices, assessors can recapture missed tax dollars and streamline their review processes, ensuring no change goes unnoticed. Join us to explore how staying proactive with sketch verification can seal the cracks, bolstering both efficiency and revenue for local governments.

Wednesday, January 31, 2024
Noon-1 p.m. CST



The three pillars of efficiency gains

BY BILLY BURLE

Efficiency gains in the appraisal process can be attributed to three key pillars when jurisdictions opt for a solution that seamlessly integrates with their CAMA system: prep work, fieldwork, and data entry.

Prep work

Jurisdictions that continue to use paper-based methods in the field dedicate a significant amount of time to printing and arranging materials in advance of mandatory fieldwork.

This not only consumes a substantial amount of time but also incurs considerable costs.

Often, these jurisdictions only fully grasp the extent of the expenses related to preparation work — such as paper, ink, and labor — once they thoroughly examine the associated costs.

Nonetheless, the most crucial expense is the one involving your personnel.

Tedious preparation work deprives your staff of time that could be better used in the field, ultimately possibly leading to a more stressful working atmosphere.

It's like telling an author on Jan. 1 you have until June 1 to finish a novel so it can be published and on bookshelves by July 1. But wait, you can't actually start working on it until April 1.

This is essentially the situation faced by appraisers.

In contrast, with the appropriate mobile solution, they can effortlessly grab an iPad, step out the door, and begin their work on day one. There's no need for preparatory tasks or costly delays.

Field work

If your process is taking paper in the field, a check-in/out product, or



a markup tool, you're impeding the appraiser's progress. In other words, they are once again being asked to do more with less.

Back to our author who now has a time crunch to finish his novel — did we mention you must use a typewriter? Sure, better tools exist to complete the job, but here's your typewriter — and fair warning: the letter "a" sticks sometimes.

There is a better way.

Be on the lookout for mobile solutions that offer the following time-saving features to increase efficiency in the field:

- **Optimized travel routing:** Parcels should be automatically sorted based on the best travel route, saving time and fuel costs.
- **Instant photo association:** Search for an application that allows you to simply capture a photo and then forget about it. Once a photo is taken, it should instantly attach to the parcel/improvement and automatically sync to the correct record in CAMA.
- **Proximity parcels:** Sometimes you need access to more than you realize. You may be working through your paper stack or your checked-out parcels and come across work you didn't know about, like new



improvements or demolitions. Your mobile solution should provide access to proximity parcels around your assigned parcels so you can capture what you need while you're there.

- **GIS integration:** Integration with multiple GIS providers allows for access to additional GIS layers including oblique photography to see a 360-degree angled view of a property. Additionally, you should be able to view maps with parcels color-coded by status to track your work as well as aerials and parcel boundaries.

Data entry

Among all of these issues, duplicate data entry might be the most detri-

Cost Summary

IAAO CONFERENCE + EXHIBITION
August 28 - September 1 • Chicago, Illinois

PAPER & PRINTING COST	\$694
PROCESSING COST - FIELD DOCS	\$66,621
PROCESSING COST - PHOTOS	\$39,355
DATA ENTRY	\$65,314
COST EQUIVALENT	\$171,984
HOURS BACK TO STAFF	9,419
HOUR DAYS BACK TO STAFF	1,177
DAYS BACK TO APPRAISER	147

mental when it comes to hampering productivity.

Remember our author from earlier. Did we mention that we don't want you to actually give us the typed version — we need you to take the typed version and re-type it into a Word document so we have an electronic copy of the paper copy you created.

As Kevin O'Leary says on Shark Tank: "Stop the madness!"

It's time to give that poor author and your appraisers a break.

There's no reason a day in the field should result in another day in the office doing double work. Duplicate data entry can be eliminated.

Furthermore, the more times you touch data, the more likely you are to introduce errors.

By eliminating duplicate data entry, you're saving time and reducing errors resulting in more accurate, consistent, and predictable values leading to fewer appeals.

The right mobile solution should eliminate duplicate data entry via automated processes that don't require

checking data in or importing data reports.

A truly integrated solution syncs data to and from the CAMA system while providing detailed auditing, QC options, and data validation checks ensuring data integrity.

The graphic above is from a cost benefit analysis summary Hall County Georgia presented at the annual IAAO conference in Chicago. The numbers show the costs associated with printing paper, manually associating photos, and performing duplicate data entry.

By comparison, the costs associated with purchasing a fully integrated mobile solution were a fraction of what they were spending via the manual processes.

Furthermore, the efficiency gains from the three pillars discussed earlier have resulted in 9,419 hours back to the staff. That translates to productivity gains equal to hiring five appraisers.

Hall County's presentation may be viewed in its entirety on IAAO's

Research Exchange site at <https://researchexchange.iaao.org/conference2021/IAAO2021/schedule/36/>

In summary

Back to our poor stressed-out author.

No writer would accept a job with a delayed start with the same deadline, providing antiquated and inefficient tools, and requiring the same work to be done twice.

Yet, that's what many appraisers are asked to do.

Therefore, it's hardly astonishing that reports are emerging from across the country indicating that staff retention is increasingly problematic, ranking second only to the challenge of recruiting new employees to fill the vacancies.

It's projected that the industry is poised to see a workforce reduction of about 40% within the next five to 10 years.

It's worth noting that historically, this profession has often been stumbled upon rather than intentionally chosen.

Numerous local organizations are putting in considerable effort to attract new talent and transform the industry from an accidental career choice into an intentional career path.

This endeavor may face greater challenges if the industry is sluggish in embracing new technology.



BILLY BURLE is the Director of Sales and Customer Success with Data Cloud Solutions, a Woolpert Company and a member of the IAAO Governance Committee.

"I despise double work, it's wasted time. Now, we're able to get appraisers out and about, opening up some freedoms for them. Production has gone up and appraisers can receive information in a matter of minutes instead of the previous three or four days of admin."

— James Stokes, Chief Appraiser Paulding County, Georgia

**How close is your
PRD to 1.00?
What does it
mean if your
PRD is over 1.10?**

If your ratio study shows regressivity, it may need for testing vertical inequities. If you have concerns about your ratio studies or any potential outlier, you should consider having an external review of not only your ratio study, but your overall processes and procedures to ensure your office adheres to the IAAO Standards.



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