

FAIR+EQUITABLE

MARCH 2024 | VOLUME 22 | NUMBER 2

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



PREPARING FOR APPEALS

Early groundwork is essential to presenting a clear, convincing case | Page 6

INSIDE

- The history of the Paul V. Corusy Memorial Library | 12
- Seeking 2024 Fellows nominees | 20
- Why California's housing market is destined to go up in flames | 22



SAVE THE DATE! FOR THE 2024 IAAO ANNUAL CONFERENCE!



Celebrating 90 years in 2024, this year's event is set for August 25-28 at the Colorado Convention Center in downtown Denver.

Don't miss the industry's premier event to learn best practices, emerging technology, trends, and connect with others in the field!

The **IAAO ANNUAL CONFERENCE** offers a variety of educational sessions, roundtable talks, and panel discussions presented over the three days. The conference headquarters hotel and base rate is the Hyatt Regency Denver at the Colorado Convention Center at \$239 per night.

REGISTRATION OPENS IN APRIL

Early Bird registration deadline: Monday, July 15

iaao.org/conference



6 HOW TO PREPARE FOR PROPERTY TAX APPEALS



THE POWER OF A NOMINATION

We all know at least one person who has gone above and beyond for IAAO. If you have never nominated anyone for an award before, here's a how-to on the nomination process.

INSIDE

2 OVERVIEW

IAAO President Rebecca Malmquist

12 THE HISTORY OF THE IAAO LIBRARY

IAAO's research library officially became the Paul V. Corusy Memorial Library in the fall of 1984.

20 GIS CONFERENCE KEYNOTE SPEAKERS ANNOUNCED

Geospatial analyst Bonny McCain and MIPS



22

WHY CALIFORNIA'S HOUSING MARKET COULD GO UP IN FLAMES

High costs and regulations push development into fire country, putting homeowners in the cross hairs of climate change.

deputy director Derrick Niederklein are the 2024 GIS keynote speakers.

21 BYLAW AMENDMENTS APPROVED

IAAO members overwhelmingly approved two bylaw additions regarding councils and affinity groups.

30 IAAO ABSOLUTE

Member news: jobs, new designees, etc.



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

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

IAAO.ORG

+ OVERVIEW

February was a busy month, with the conclusion of the special election, travel to Washington, D.C., visiting the Texas Association of Appraisal Districts, and interviews to select a new executive director for the association.

Bylaw amendments

In January, the IAAO Board of Directors voted to send to the membership additions to the IAAO bylaws that would allow the board to establish councils and affinity groups. During the recent IAAO election, members overwhelmingly passed the bylaw amendments.

On behalf of the Board, I would like to thank the members for their support during the election. At our meeting on March 1, the Board voted to approve the creation of the affinity groups and a DEI Council. We will now go out for RFP for a consultant to assist us in the creation of both of these groups.

Once the consultant and board establish the parameters for the creation of the groups, we will provide information on how to apply for an affinity group and how the DEI Council will be structured.

Washington, D.C., visit

One potential affinity group that may be created is a follow-up to the Large Jurisdiction Task Force that was created several years ago.

While the task force was sunset, many of the members, such as Cook County, continue working on projects, such as seeking access to the Uniform Appraisal Database maintained by the federally chartered mortgage buyers Fannie Mae and Freddie Mac.

The UAD contains information on the condition and quality of millions of U.S. homes that were appraised for mortgages. Providing access to this data could assist assessors in providing more accurate assessments.

This was a topic during our recent meetings with the Department of Housing and Urban Development in Washington, D.C.

I was joined in D.C. by Presi-

"The intention of all of these meetings was to review issues of common concern and look at ways to work together to solve them."



REBECCA MALMQUIST, CAE

IAAO President

dent-Elect Donna VanderVries, CAE, AAS, PPS, Esq.; Vice President William Healey, RES; Past President Patrick Alesandrini, CAE, RES; Interim Executive Director Ashley Lathrop, MBA; and Mike Ardis, Sr. Director of Communications and Technology, in meetings at HUD and other industry organizations.

At HUD we spoke with Melody Taylor, PAVE executive director, and David Berenbaum, deputy assistant secretary for housing counseling, about the dataset and other issues.

We want to work with Cook County, Illinois, and HUD on ways to access the data.

The intention of all of these meetings was to review issues of common concern and look at ways to work together to solve them.

We also met with representatives of the National Association of Counties, the International City/County Management Association, The Appraisal Foundation, and the Royal Institution of Chartered Surveyors.

NACo and ICMA represent the top city and county officials that many of our members report to. Explaining the role and value of the work we do as assessors can go a long way to helping local officials in getting the resources they need.

► **PRESIDENT**

REBECCA MALMQUIST, CAE, president@iaao.org

► **PRESIDENT-ELECT/TREASURER**

DONNA VANDERVRIES, CAE, AAS, PPS, presidentelect@iaao.org

► **VICE PRESIDENT**

WILLIAM HEALEY, RES, vicepresident@iaao.org

► **IMMEDIATE PAST-PRESIDENT**

PATRICK ALESANDRINI, CAE, RES, pastpresident@iaao.org

► **BOARD OF DIRECTORS**

DWANE BRINSON, CAE, RES, AAS, dwane.brinson@iaao.org

RODERICK CONLEY, AAS, RES, roderick.conley@iaao.org

KARA ENDICOTT, CAE, RES, kara.endicott@iaao.org

LLOYD FUNK, CAE, lloyd.funk@iaao.org

GREG HUTCHINSON, greg.hutchinson@iaao.org

ALVIN LANKFORD, CAE, AAS, alvin.lankford@iaao.org

BOBBY T. LEE, AAS, Esq., bobby.lee@iaao.org

KEVIN PRINE, RES, AAS, kevin.prine@iaao.org

DOUGLAS WARR, AAS, doug.warr@iaao.org

RYAN CAVANAH, CAE, ryan.cavanah@iaao.org

► **INTERIM EXECUTIVE DIRECTOR**

ASHLEY LATHROP, MBA, lathrop@iaao.org

► **EDITORIAL REVIEW BOARD**

LAUREEN BIRDSALL, CAE, ESQ.; **SHANNON HISS**, RES, RMA;

LISA HOBART, CAE, PPS, FIAAO; **KERRY LEICHTMAN**; **JOSH**

MYERS; **HEATHER POORE**, AAS, RES; **JEFF SPELMAN**, CAE;

JOAN YOUNGMAN, ESQ.

► **PUBLICATIONS MANAGER**

KEITH ROBISON, robison@iaao.org

► **COPY EDITOR**

PAULA SOUTHERLAND, southerland.paula@gmail.com

► **SENIOR DIRECTOR, COMMUNICATIONS & TECHNOLOGY**

MIKE ARDIS, APR, ardis@iaao.org

► **SUBSCRIPTIONS**

Subscriptions to *Fair+Equitable* are free for members of the International Association of Assessing Officers. For information on becoming a member, contact the Membership Director at 816-701-8100 or membership@iaao.org.

► **ADVERTISING**

For display advertisements, download individual advertising contracts at IAAO.org in the publications menu. Advertisements appearing in *Fair+Equitable* are paid and do not imply endorsement by IAAO of the products or services advertised.

► **EDITORIAL SUBMISSIONS**

Email Keith Robison, robison@iaao.org

► **REPRINTS**

Written permission must be obtained for reproduction or use of contents.

► **HEADQUARTERS**

International Association

of Assessing Officers

314 W 10th St.

Kansas City, Missouri

64105-1616 USA

816-701-8100

800-616-4226

IAAO.org



IAAO

Allocating adequate resources to jurisdictions to carry out the assessing function in accordance with best practices was one of the four cornerstones IAAO outlined in 2021 to provide fair and equitable property assessments.

During these meetings, I can say we learned a lot and we look forward to some potential joint projects and continued conversations.

Other travels

Our trip to Washington was just one of several during the first part of the year.

I arrived in D.C. early to attend the NACo Legislative Conference and then traveled to Houston for the Texas Association of Appraisal Districts' annual conference.

Executive director search

Leveraging resources from the American Society of Association Executives, IAAO conducted a nationwide search for a new executive director. After reviewing the applications, the search task force conducted interviews via Zoom with a number of candidates and then selected finalists for the board to interview.

The Board interviewed the finalists at headquarters on February 29. On March 1 we held a Board meeting and selected the new executive director. We look forward to announcing the new hire very soon.

Leadership Days

IAAO Committees and select Task Forces will be meeting in Kansas City March 8-9 for Leadership Days to work on association projects.

We intentionally planned Leadership Days in coordination with International Women's Day on March 8. In recognition, I'm encouraging attendees to wear purple for the day.

International Women's Day celebrates the social, economic, cultural, and political achieve-



IAAO representatives met with several industry organizations, including HUD officials, while in Washington, D.C.

ments of women. The campaign theme for IWD 2024 is "Inspire Inclusion."

Please join us in recognition of the day and take your own photos and post them online with #InspireInclusion.

More about March

In addition to Leadership Days, I will be attending the National League of Cities Congressional Conference in Washington, D.C. March 10-13. I look forward to meeting with colleagues from around the country and to have a chance to meet with some of our Minnesota delegates and my co-workers from the city of Minneapolis.

Meeting Director Anita Lara and I will be visiting Denver later in the month to take another look at some of the event spaces as we finalize details for the 2024 Annual Conference.

I am very excited for the annual conference and all of the traditional events and some new ones. Stay tuned (and **make your hotel reservations**, the block is open!).

COLORADO, U.S.A.

A new property tax hike is proposed for Colorado short-term rental properties

A proposed property tax hike on Colorado short-term rental owners would only kick in for people with three or more homes under new legislation proposed as a gentler alternative to a further-reaching measure also being debated at the state Capitol this year.

Democratic State Rep. Shannon Bird hopes her House Bill 1299 will work as a compromise to slow the growth of short-term rentals that is pinching the housing supply.

Her legislation would impose the state’s higher commercial property tax rate on properties offered as short-term rentals when they belong to a person or business that owns at least two other homes.

Colorado’s residential property tax assessment rate in 2023 was 6.7%, compared with 27.9% for commercial properties.

Under Bird’s bill, people would still be charged the residential rate on their first and second homes, even if they are rented out as short-term rentals.

The plan arrives as lawmakers are also considering Senate Bill 33, which proposes taxing short-term rental properties at the commercial rate if they are rented to vacationers for more than 90 days a year — regardless of whether they are someone’s primary or secondary home.

Bird argues her measure is simpler.

“Conceptually, this legislation makes more sense to a lot of people, and it is less complicated than the alternative,” Bird said.

That’s not how everyone views it. House Bill 1299 would ask as

many as 50,000 Colorado property owners to file signed affidavits every November with county assessors, said CJ Willey with the Colorado Lodging and Resort Alliance.

Lying on an affidavit would amount to second-degree perjury under the measure, a misdemeanor punishable by up to 120 days in jail.

Hansen sees House Bill 1299 as problematic — and potentially unconstitutional — for a variety of reasons.

For starters, it doesn’t clarify whether someone must own multiple properties in Colorado to trigger the higher tax rate, or whether they can own two homes in, say, Texas and a third in Colorado and skirt the higher taxes. He also worries there aren’t protections in the bill against people who live in the same household claiming that they each own multiple properties as a way to avoid paying higher property taxes.

— Coloradosun.com

AAG
ASSESSMENT ANALYST®
GAMA

Achieve fair and equitable property assessments with our GIS-centric assessment suite of solutions.

Professional Services

Product Applications

GAMA
GIS + CAMA = Geographic-Assisted Mass Appraisal

1. GAMA Explorer
2. GAMA Editor
3. GAMA Enterprise

Scan Here

GAMA new product licensing updates coming soon!

IAAO

Connect with us at GIS/Val Tech 2024
or request a free demo at assessment@esri.ca

esri.ca/assessment esri Canada



Earn the CAE designation with the IAAO-U FAST TRACK PROGRAM!

Earning a designation 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 Certified Assessment Evaluator (CAE) designation by the end of 2024. Get on the fast track to your next IAAO designation!

2024 Courses

| | | |
|------------------|--|----------------------------------|
| APRIL | 101: Fundamentals of Real Property Appraisal | \$509 members, \$735 non-members |
| JUNE | 102: Income Approach to Valuation | \$509 members, \$735 non-members |
| JULY | 311: Real Property Modeling Concepts | \$509 members, \$735 non-members |
| SEPTEMBER | 112: Income Approach to Valuation II | \$509 members, \$735 non-members |
| OCTOBER | 400: Assessment Administration | \$509 members, \$735 non-members |
| NOVEMBER | 850: CAE Case Study Workshop | \$509 members, \$735 non-members |
| | 151: Uniform Standards of Professional Appraisal Practice (National) | \$349 members, \$499 non-members |

2024 Self-Study Courses

| | |
|--|------------------------------------|
| 101: Fundamentals of Real Property Appraisal | \$409 members, \$635 non-members |
| 102: Income Approach to Valuation | \$409 members, \$635 non-members |
| Workshop 171: IAAO Standards of Professional Practice and Ethics | Free for members, \$89 non-members |

Get started at www.iaao.org/fasttrack



How to get ready for complex property tax appeals

‘Winning in court is 95% preparation.’

BY JOHN LIFFLANDER

Managing property tax appeals requires a good understanding of how support staff is used, and it is important for staff members to understand the process they are involved in and to have clearly defined tasks.

Some may not wish to know more than what seems to personally involve them, but being trained in the total picture of the process should make things run more smoothly, and give each team member an appreciation of the goals to be accomplished.

Although deadlines are com-

► **Author’s note:** Some of the information in this article is inevitably subjective, since it is based upon the experience of the author, who has managed appeals and prepared appraisers for litigation for a state appraisal board, worked as an administrative law judge for property tax appeals, and is currently an expert witness for complex valuation litigation.

mon in any assessment office, deadlines for litigation are particularly important because court dates are not easily changed, and preparation is essential to presenting a clear and convincing case.

Nevertheless, the manner in which appeals are managed in an assessor’s office or at the state level can vary substantially and still be optimal for a particular jurisdiction. Hopefully, some of the information presented in this article will be helpful for every reader.

► **Editor’s note:** IAAO’s 2024 Legal Seminar is planned for Dec. 12-13 in Chicago.

In fact, one well-known defense attorney has repeatedly stated that winning in court is 95% preparation.

However, lawyers deal with litigation as their main occupation, whereas litigation is

generally added to an appraiser or assessor's list of regular duties.

Unless the work is paced and tracked, it is easy to run behind schedule, resulting in a rushed preparation of the case and perhaps missed deadlines.

Determining the course of action

Many cases are settled before the hearing, either after a review or after a meeting with the appellant.

The internal review, meaning a review conducted by the assessment office, should reveal whether an attempt to settle the appeal is appropriate.

Discussing the appeal with the appraiser

The appraiser may be on staff or contracted. In either case, the next step may be to interview the appraiser.

This interview can be of paramount importance because the case that the appraiser makes in the interview will probably be similar to the case he or she makes in the hearing.

The interviewer should read the appraisal and other evidence before the interview so that it can be determined if the appraiser's spoken word correlates with the written record.

The appraiser should know beforehand that the interview might include tough questions, but that this should be beneficial as some of the same questions will probably be asked in the hearing and it is best to discover flaws early.

Moreover, even the best expert witness will probably be better after a practice session.

This is why it is important to distill down the testimony of the appraiser during this session — the foundational basis of the evidence needs to be clarified and established.

Questions for the interview should reveal the depth of experience the appraiser has with the type of property under appeal.

The appraiser may also be queried regarding whether he or she has contacted other experts for a second opinion.

Normally an appraiser with limited experience valuing a complicated property, such as a chemical refinery, will need input from other experienced appraisers.

A determination might be made after the interview, but it may be that because of the complexity of the appraisal, an outside expert is needed.

Finding an expert

At this point, what is needed is an unbiased review of the appeal by someone who is an expert in the industry in question.

Generally, phone calls to other assessment offices and/or professional organizations such as IAAO, will help in finding the right person.

The appraiser may live in another city or state because in the valuation of highly specialized properties, expert knowledge of the industry in most cases does not require knowledge of the local market.

The expert/consultant should understand that the singular goal is to ascertain whether the value is correct and not to defend the appraisal for litigation.

It is human nature to take a defensive posture when challenged, but until it is proven that the evidence introduced is not persuasive, one should keep an open mind.

Taxpayers with valid claims should never have to go through an expensive legal battle to receive what is justly theirs.

Another caveat at this point is that care should be taken in the consideration of the opinion the expert gives.

Just because a person is from the outside and has extensive experience does not make him or her correct, particularly in the business of valuation, where opinions can vary drastically.

If the expert is critical of the ap-

praisal, the reasons for the expert's opinion should be analyzed.

But if the value corroborates the jurisdiction's appraisal, the next step might be to inform the appellant.

It may be that the corporation appealing has only a vague understanding of the value of its own assets, and if it is presented with further evidence of the accuracy of the jurisdiction's appraisal, it may be willing to rescind its appeal.

Although it may seem that the executives of a corporation would know the value of its assets, history shows us that is not always the case.

In the 1980s, corporate raiders bought companies and then sold off the individual assets for more than they paid for the total, illustrating that not every company is diligent about keeping track of the worth of its assets.

If the appeal ends up going to a tribunal, then the same or another expert might be retained to perform a review of the opposing side's appraisal.

The expert who is hired for the review should also be an expert in Generally Accepted Appraisal Principles. (This should not be confused with GAAP for accounting).

The appraiser should also be an expert in the Uniform Standards of Professional Appraisal Practice (USPAP).

Just pointing out errors without correlating them to GAAP and USPAP may not be sufficient to impugn the other side's appraisal.

It is also important for the tribunal to schedule time for the appellant's appraisal to be reviewed.

The typical schedules state when the primary appraisal exchange will occur, but there also needs to be a time period for the reviewer to write a review after the appellant produces the appellant's appraisal to be reviewed.

Settling an appeal

There are practical and ideological considerations in determin-



ing what should be done with an appeal.

It is understood that a settlement should be offered if an error is found.

However, sometimes settlements are made when the appellant's property falls within an acceptable and equitable value range, but that value may be in the lower end of the range.

Often in these cases, the property has some atypical detrimental aspect to it.

For example, it may be that a distribution center has a traffic flow problem for trucks, or a paper mill has a failing boiler that will cost \$100 million dollars to replace, or a windmill farm has lost a major contract to sell its electricity.

In the absence of sales with the same deficiencies, these problems are difficult to measure in respect to their effect on the total value.

Consequently, choosing the lower end of the range of value might be the solution, and may save costly litigation.

A major part of administering appeals in an efficient manner is knowing what cases are worth fighting for.

Another consideration might be the legal precedent that could be set from an appeal on an obscure and complex issue.

Sometimes opening up the can of worms is something that might be wisely avoided, especially with issues that are subjective.

Unprecedented situations, anomalies, and other problems that are open to interpretation should generally be settled if possible.

Part of the art of administering appeals is to recognize these unusual issues and treat them appropriately. Yet in cases such as these, it is not unusual for appraisers to take a rigid stance, though the issues are clearly subjective.

Care must be taken to determine whether the appraiser is being intransigent or has supportable rationale for the value conclusion.

In any event, it should be recognized that valuation problems that are open to wide interpretation generally also have a wide value range.

Market value and equity

Equity with similar properties also has to be taken into consideration.

An analogy to a boat might be made regarding the motivating factors that drive the decision. The boat is kept moving forward with two oars used with equal application. In assessment, one oar is market value, and the other is equity.

Even as the boat will not progress in a straight path if one oar is favored over another, a decision on value will be skewed to the extent that both market value and equity are not balanced.

Of course, this principle is applicable only to the extent that it is consistent with the specific laws of the jurisdiction.

Preparing for the hearing

The appraisal

In addition to the normal requirements for an appraisal, the following are suggestions that might be included in an appraisal that is to be used in a legal contest.

► **Include a summary.** A summary is important for two reasons. First, one can never be certain if the trier of fact is going to read the appraisal completely. If the appeal

includes a concise summary, it is almost certain that at least that portion will be read.

Second, it is always good to have the key issues of the appraisal delineated so that the reader understands what the salient, foundational points of the appraisal are.

► **Include a detailed resume.**

Take the time to write a detailed description of all pertinent work experience.

This description may also include a list of actual appraisals that have been performed.

There is always a chance that the qualifications of the appraiser will be questioned in the hearing; therefore it is important not to be skimpy in describing experience.

But remember that exaggeration is not only unethical, it's also dangerous because the opposing side might go to great lengths to research and verify the listed information.

► **Use visual aids.** Photographs can be extremely helpful and should be used when applicable.

This is particularly true if a key element of the appraisal has to do with the condition or functionality of the subject property.

Video presentations may also be used, but it is important to know whether there is accommodation for them in the hearing room.

Other visual aids can be useful but should be used only if they clearly enhance the presentation of evidence.

Charts and diagrams of complex issues can be beneficial, but it is important to know from what vantage point they should be presented.

Hearings have been held where visual aids were so far from those deciding the case that they became detrimental rather than contributive.

► **Explain approaches to value not used.** Some appraisal subjects do not lend themselves to every approach to value.

But if all three are not used, it is important to clearly explain why

with a detailed critique discrediting omitted approaches — not just in the report but also in verbal testimony. This is particularly true if the opposition is using one of them.

Many cases have been lost because an approach was not included, so to think that “everyone knows this approach will not work with this type of property” can be a major mistake.

Rather, the maxim “fight fire with fire” is more appropriate.

For example, if the subject of an appeal is a chemical refinery, and the appellant brings in comparable sales that are adjusted on a grid, the opposing appraiser should not dismiss them as irrelevant because they are dissimilar to the subject.

A better response would be to take the sales and adjust them correctly to disprove the appellant's value, if that is possible.

If it is not, perhaps because the sales are foreclosures or are inappropriate for some other reason, different comparable sales might be sought for a rebuttal.

► **Triple-check math.** A state tax court judge once said that he saw more math errors in appeals than any other type of error.

Electronic spreadsheets are a wonderful invention, but they lend themselves to certain mistakes not possible with a simple calculator.

One reason is that the formulas in the cells are not readily seen, making it difficult to check from a hard copy.

For example, in one legal contest an experienced and competent appraiser submitted an appraisal in which the date at the top of each column was inadvertently included, because an automatic sum button was used.

Consequently, each column was increased by the dates – 2020, 2021, 2022, etc.

► **Correct grammar.** Some appraisers need help with grammar. In most assessment offices, there will be someone who can read a report and make grammatical cor-

rections, or make suggestions for a writer who has an awkward style.

Pre-hearing knowledge

► **Sit in on a hearing.** Make sure your appraiser has a good understanding of the current procedures and rules before walking into the courtroom or hearing room.

One way to gain this is to sit in on other legal contests, if possible.

This should give the appraiser some familiarity with the entire process, and perhaps make the appraiser more comfortable when the actual hearing occurs.

Also, if the same judge is trying the case, observing the way in which he or she conducts the hearing should be valuable.

► **Understand the burden of proof.** The burden of proof, which is the threshold that must be surpassed to win a case, varies in different localities and also at various levels of appeal.

In many jurisdictions, the assessment office is favored going into the hearing because the burden of proof is on the appellant, and/or the assessment has the presumption of correctness.

However in some jurisdictions this advantage can be lost by changing the value that was originally assessed, regardless of whether it was increased or decreased.

In other words, the burden of proof may shift if the original assessed value is changed, putting both parties on an equal footing.

There are various levels of the burden of proof that must be met, depending on the tribunal, such as “a preponderance of the evidence,” “clear and convincing evidence,” and “beyond a reasonable doubt,” etc.

However, interpreting exactly what these mean can lead to an esoteric legal argument; nevertheless, it is good to know what the ostensible threshold is.

► **Understand the level of formality.** This refers not only to how the hearing will be conducted, but

also the actual dress expected of the witnesses.

In the procedural realm, some legal contests are so informal that people simply speak when they get a chance.

Normally, however, there is a format with rules, and if the appraiser is in the contest without a lawyer, it becomes even more important to know the protocol.

► **Be prepared for legal arguments.** Sometimes if their valuation position is soft, appellants, and particularly their attorneys, will try to shift the dispute to a legal argument.

Therefore, if a legal argument has appeared as a minor issue before the hearing, one should not be surprised if it becomes a major issue before it is over.

This applies only to a legal argument that is not germane to the case but is being used as a ploy after other strategies have failed.

► **Have every question prepared.** In preparing for an appeal, the appraiser should read the other side's report and write questions in the process.

Then, by the time of the hearing, these questions should be well

rehearsed.

Additionally, follow-up questions should be written for the presumed responses.

The lawyer's saying, "Never ask a question you do not know the answer to" cannot always be adhered to, but every question should have a purpose.

Conversely, the appraiser should anticipate questions that may be asked by the other side and be ready to explain the derivation of all resources used to construct the appraisal.

"Expert" opinions are typically not received well unless they are buttressed by actual evidence.

► **Study the opposition.** Gen. George Patton read a book on German field marshal Erwin Rommel and learned so much about his strategies that it helped win World War II.

Although it may seem unusual that a general would publish a book outlining how he wages war, Rommel, perhaps due to a prideful disposition, did just that.

If an appraiser is facing an expert witness who has publishing credits, it would be wise to read everything he or she has written because peo-

ple sometimes contradict themselves or are inconsistent in other ways.

Reading transcripts from previous trials the expert has testified in or speaking with others who have had previous interaction with the expert can also be helpful.

Depositions

Depositions consist of interviews with witnesses before a hearing or trial.

Questions are asked under oath, which in a valuation dispute will generally revolve around how the appraisal was performed and the resources on which it was based.

If during the deposition the opposing attorney detects a weakness in an aspect of the appraisal, the appraiser's knowledge, or other related evidence, it is almost certain that the attorney will seek to exploit it during the trial.

Fortunately, this also forewarns the appraiser to prepare for these same questions at trial.

Therefore, one should consider this a beneficial process. If a mistake is uncovered, the appraiser may have an opportunity to remedy it — or at least admit the mistake



in direct testimony.

Two rules should be kept in mind for this process.

First, the witness should always tell the truth, regardless of whether it hurts the case.

Sir Walter Scott's line, "Oh, what a tangled web we weave, when first we practice to deceive" is true and is even more certain when a professional interrogator is analyzing the appraiser's answers.

The appraiser should also take as much time as necessary before answering each question.

Remember that when a deposition is read back in a courtroom, no one knows how long the pauses were between the question and the answer.

The discovery process

In discovery, the opposing side asks for any and all information that it believes will help it win the case.

This usually includes all written material, computer generated reports and other information, electronic mail, records of help from others who assisted with or gave advice for the appraisal, records of meetings and conversations, etc.

An appraiser involved in this process should expect that nothing will be overlooked by the opposing side.

Many potential pitfalls can result from this process —even misunderstandings that may look bad for the appraiser if distorted by a clever attorney.

For instance, appraisers generally work through various scenarios before coming to value conclusions.

As common as this practice is, the opposing attorney may use these previous scenarios to make the witness appear indecisive, especially if a lower value was calculated before the final value was determined.

The appraiser should realize that

all work, no matter how erroneous, superfluous, or inapplicable it may be to the final product, must be produced if it still exists when the demand for discovery is served.


Closing words

Appeals take on a life of their own, and because of this fact those who participate in them soon find out that it is difficult to follow a consistent set of rules in handling them.

Good ideas that apply in some circumstances of litigation may not apply in others.

However, beginning with a definitive method of handling them is a good place to start, and hopefully this article will be an aid in that endeavor.

JOHN LIFFLANDER, ASA, is the CEO of Covenant Consultants Inc. and assists assessors as an expert witness, review appraiser, and consultant for complex property tax appeals. He is the author of the IAAO textbook *Fundamentals of Industrial Valuation* and co-author of *Analyzing Complex Appraisals for Business Professionals*. His email is johnlifflander@gmail.com



Limited access to specialized property data and the absence of expert witness testimony can severely restrict revenues. Luckily, we have decades of experience in property assessment and litigation, and can customize appraisal consulting services to fit your every need.

tylertech.com/appraisal-services
833.895.3783



History of the Paul V. Corusy Memorial Library: 40 or 90 years old?



The library at IAAO's former Chicago headquarters in 1978

As the Corusy Library looks forward to its next 40 or 90 years, IAAO members and staff have big dreams, including a friendlier website design and the continuation of digitization projects.

Expenditures:

| | |
|----------------------------------|------------|
| Technician | \$3,530.00 |
| Stenographer | 1,803.00 |
| Printing and office supplies | 1,076.70 |
| Library and magazines | 33.43 |
| Rent | 361.30 |
| Traveling expense | 950.25 |
| Postage, telephone and telegraph | 497.42 |
| Equipment and furniture | 419.11 |
| Sundries | 112.66 |
| Convention | 407.21 |
| | \$8,594.08 |

Net Expenditures:

\$8,594.08

BALANCE. \$ 621.92

IAAO spent \$33.43 on the library in 1935.

BY ELIZABETH FERGUSON

IAAO has stored and shared information resources with members since its inception, so in many ways the library is as old as the association itself.

In 1935, the second year of the National Association of Assessing Officers (and the first with an executive board report), the organization spent \$33.43 on “library and materials” ... about \$700 today.

Those earliest board reports list services rendered by the organization.

In 1935, that service included providing information about aerial

mapping, assessment methods, and reassessments.

Nearly 100 years later, the library continues to provide information on these same topics.

IAAO’s collection was grown over the following decades, and in 1978, it was given permanent space in the headquarters building in Chicago.

IAAO’s newsletter at the time, the “International Assessor,” reported that “the library attempts to collect all published material on property taxation and related topics published in the United States and Canada and, to a lesser extent, material from Australia, Great Britain, New Zealand, the Philippines, and

other countries with established property tax systems.”

That year, Paul Corusy was 15 years into his tenure as executive director of IAAO.

Corusy’s time at IAAO ended in 1981. Only three years later, he passed away.

At the following executive board meeting, on June 21, 1984, member Marie C. Feeney proposed an award in his memory be given each year to “individuals who had achieved success in the area of assessment legislation.”

The awards committee felt naming the annual Legal Seminar’s keynote address after Corusy would be a more suitable memorial.

Finally, it was decided that the research library would be officially named the Paul V. Corusy Memo-



Paul Corusy

rial Library. It was dedicated in the fall of 1984.

The next major development for the Corusy Library happened in 1997, with the establishment of the Friends of the Paul V. Corusy Library Trust.

This trust funds the library’s acquisitions and other information-based projects.

The Friends of the Library Committee has continued its fundraising to the present day, making the library a service provided by and for IAAO members.

Moving the headquarters from Chicago to Kansas City, Missouri, in 2005 presented new challenges for the library.

Thanks to the work of librarians such as the late Mary Odom, the library’s collection and services have been transformed in the past



Mary Odom

20 years to take advantage of the digital age.

IAAO members once relied on the post office and physical visits to retrieve information.

Now the library’s catalog, archive, and databases provide an abundance of information at members’ fingertips, including information on aerial mapping, assessment methods, and reassessments.

As the Corusy Library looks forward to its next 40 or 90 years, IAAO members and staff have big dreams, including a friendlier website design and the continuation of digitization projects.

All of these goals are focused on expanding and improving library accessibility for members while maintaining its legacy as a preeminent information source on assessment and property tax administration.

ELIZABETH FERGUSON, Ph.D., is IAAO research librarian.

Paul V. Corusy Memorial Library
1984 2024
CELEBRATING 40 YEARS

THE PAUL V. CORUSY MEMORIAL LIBRARY IS 40!

The Friends of the Library are proud to introduce the birthday mascot, **“Paige Turner”!**

SEE THE LATEST LIBRARY MATERIALS AT IAAO.ORG/LIBRARY

IAAO marking 90th anniversary

During 2024, IAAO is marking several notable anniversaries, the association's 90th anniversary and the 40th anniversary of the library.

IAAO was formed in 1934 when John C. Donehoo, the city assessor for St. Petersburg, Florida, gathered municipal and county assessors attending the Municipal (now Government) Finance Officers Association meeting to consider the formation of a new group that would serve to train and educate assessment professionals, work toward a more equitable assessment system, and focus on a revision of property tax legislation.

They formed the National Association of Assessing Officers (NAAO) and held their first conference in 1935 in Knoxville, with Mr. Donehoo serving as the association's first president.

The first NAAO chapter was granted to New York City in 1938.

In 1959, the name was changed to the International Association of Assessing Officers (IAAO) to reflect the growth of non-U.S. members.

Educational development was a key priority during the early growth of the Association with goals to improve the professional standing of assessors, and to provide better training.

The Association's Professional Designation Program was inaugurated in 1952, conferring a Certified Assessment Evaluator (CAE) designation.

IAAO publications as an educational resource began early. In 1937, the Association was solicited by a Wisconsin assessor to distribute a report on property tax administration in Wisconsin.

The IAAO headquarters offices were in Chicago from its founding in the 1930s until 2005 when the association moved to its present location in downtown Kansas City, Missouri.

IAAO's 9 in 90 female presidents

As part of celebrating IAAO's 90th anniversary, the association is also recognizing the nine women who have served as president.

IAAO has a long record of service and leadership by its IAAO female members, including the nine IAAO female presidents. At its founding in 1934, **Matylda Zurowska Hudak** was one of 12 founding members and served as secretary-treasurer.



Hudak

In a **2018 article in F+E**, it noted Matylda attended the 50th anniversary meeting of IAAO at its 1984 conference in Hollywood, Florida, as the last living signer of the original charter establishing IAAO.

Coincidentally, that was the same year that Barbara G. Brunner was serving as IAAO's first female president.

"As the last living founder, I am especially pleased to see the number of successful women in the profession — and just think — this year the new president will be Barbara G. Brunner," Hudak said in 1984.

In 2017, the IAAO Board renamed the Member of the Year Award in honor of Matylda Zurowska Hudak and the contribution of all women within the appraisal industry.

Barbara G. Brunner of the West Virginia State Tax Department, joined IAAO in 1973 and was elected to the IAAO Board in 1979. She became a member of the Executive Committee in 1983 and became IAAO's first woman president in 1985. She continued to be a member until 2002.



Brunner

IAAO's fourth female president, **Josephine Lim, Ph.D., FIAAO**, joined IAAO in 1974 and served as president in 2009. She passed away earlier this year.



Lim

She worked for BC Assessment in Canada and was the first international female president and fourth overall.

She served on the board from 2003–05, became a member of the Executive Committee in 2007, and served as president in 2009.

IAAO will note a first in 2025, 50 years after Brunner was president, with females serving back-to-back as president with President-Elect/Treasurer Donna VanderVries, CAE, AAS, PPS, Esq., following Rebecca Malmquist, CAE.

IAAO's nine in 90

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





ASSESSORS' CENTER OF EXCELLENCE

DESIGNATION DISCOURSE

ZOOM CHATS



ARE YOU INTERESTED IN EARNING AN IAAO DESIGNATION IN 2024?

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

DESIGNATION DISCOURSE: Open Discussion

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

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



DESIGNATION DISCOURSE: CAE & RES Designations

Join CAE and RES designees to ask your questions and discuss your challenges.

- THURSDAY, APRIL 18, 11am CDT



DESIGNATION DISCOURSE: MAS & AAS Designations

Join MAS and AAS designees to ask your questions and discuss your challenges.

- THURSDAY, AUGUST 15, 11am CDT



DESIGNATION DISCOURSE: CMS & PPS Designations

Join CMS and PPS designees to ask your questions and discuss your challenges.

- THURSDAY, DECEMBER 12, 11am CST

Learn more at www.iaao.org/designationchats



The power of a nomination

BY TAYLOR DOBSON

Every year at the annual IAAO conference, a banquet is held to recognize award winners.

These awards are presented to recognize and honor members who are doing some incredible things.

However, I have always wondered how many more of our members are doing amazing things that no one knows about. I also think about the unsung heroes who take the time to write the award nomination letters.

All of IAAO's awards are determined based on merit, and most require someone to submit a written nomination for a member to be considered for an award.

A few years ago, I was fortu-

► Five reasons to nominate someone for an IAAO award | [Page 18](#)

nate enough to have won an IAAO award. This was a meaningful experience and one of the highlights of my career.

I was delighted to receive the award, and it gave me the motivation to keep pushing myself forward and trying to inspire those around me.

I still feel immensely proud to have won an IAAO award, and it's nice to see it on display in my office when I'm having a difficult day.

I wanted to share my experience and help others win awards as well. For the last five years, I have made

it a point to do the work required to nominate someone for an award.

Over the years, several of my nominees have won.

However, when I first started writing nomination letters, the process was a overwhelming because I had never written one before and wasn't sure where to start.

I want to share what I have learned and encourage you to write a nomination for someone you respect.

For example, a mentor who has helped you in your career, an *F+E* article writer who encouraged you or helped you with your work, an instructor that has gone above and beyond to ensure that the class learned, or someone in your chapter who is putting in a lot of work.

What is the IAAO nomination process?

First, you will have to fill out a **nomination form** on IAAO's website. Then you will be instructed to email a nomination letter to iaaoawards@gmail.com.

The subject line of your nomination email letter should have the award name listed, along with the nominee's name.

I recommend including the person you nominated in the email so they will know they have been nominated and can read the nice things you have written about them.

So, what is a nomination letter?

A nomination letter is a written document in which you officially recommend someone for an award.

Your nomination letters should contain specific information on the nominee's contributions to IAAO as well as who's recommending them. Writing a good nomination letter will take time.

A well-written letter is critical for a successful nomination.

How to write a nomination letter

Here are some steps to follow when writing a nomination letter:

1. Begin your letter by greeting the review committee. A generic greeting such as To Whom It May Concern or Dear Nomination Review Committee will work.

2. The first paragraph begins by stating why you are writing to the committee. Let the committee know which IAAO award you are making the nomination for.

Then explain who you are nominating, make sure you include their full name and which state and county they are from.

This paragraph should clearly state why you're writing and for whom you're writing.

3. The body of the letter contains several paragraphs with specific

information on the individual's contributions and your reasons for nominating them. It's important to include specific details so that the reader understands why the nominee is an excellent choice for the award.

You should also mention how their actions have affected you personally (inspired or motivated you in your work). You need to consider the personal qualities for which the award is given and then describe how the person you are endorsing has shown those qualities.

4. In your closing and summary, you should briefly summarize each of the key points in the letter. You can also reiterate why you think your nominee is the best choice.

5. End your nomination letter with a closing salutation and your signature. Under your signature include your full name, your job title, your phone number, and email address.

Who should you nominate

Mahatma Gandhi said, "The best way to find yourself is to lose yourself in the service of others."

Writing a nomination letter does require you to think about someone other than yourself and does take time and effort to write.

However, if you know someone who has been influential on your career, and you think that they deserve to be recognized, then hopefully you can find the time to put in the effort to honor someone you respect simply because they're worth it.

I promise you that just being nominated for an award is itself a form of recognition.

It's OK to nominate yourself

Writing nominations is similar to writing a resume and cover letter.

We don't have problems writing resumes and cover letters about ourselves. You know yourself and your accomplishments better than anyone else.

It might seem strange to nominate yourself for an award, but sometimes you need to advocate for yourself. If you do decide to nominate yourself, I would recommend writing a nomination letter in a third person format. Do not use the words "I" or "me."

Ask someone to nominate you.

If you don't want to nominate yourself, there is a third option available to you. What if you ask someone to nominate you.

This is the same practice as asking someone to write a letter of recommendation for you.

It is considered proper etiquette when asking someone to nominate you for an award to provide them with a written list of your accomplishments or writing the nomination letter yourself, so they just sign and submit it.

A crucial component when asking someone to submit a nomination letter on your behalf is explaining why you are asking them. You want them to know it's because you respect them, and it would mean a lot to you if they would. You don't want them to think that you're asking just anyone or everyone to nominate you.

What to do if someone nominates you

This is an important and often overlooked part of the nomination process.

If someone has taken the time to nominate you for an award, it implies they respect you and want to see you recognized.

If you're being nominated for an IAAO award, show gratitude and respond to your nomination. The most traditional and sincere way to express gratitude is by sending personalized thank-you notes.

A thank you note shows your appreciation and humility and re-

Continued on **Page 17**

The power of a nomination

Continued from **Page 16**

inforces your relationship with the person who nominated you.

Closing

I think we all know at least one person who has gone above and beyond for IAAO.

These unsung heroes in our field are waiting on you to give them a spotlight. If you have never nominated anyone for an award before, now is the time!

If concern about the cost of attending the annual conference to accept an award is stopping you from even submitting a nomination letter, I would like to remind you about IAAO's scholarship programs.

For more information on these programs, please check out my article in the **February 2024 issue of F+E** titled "I didn't know IAAO had a scholarship for that!"

Below is a template of the nomination letters I write and a short description of IAAO's awards that you can nominate someone for.

[photo of nominee]

[Dear Nomination Review Committee],

It's with great pleasure that I write to you today to nominate [nominee's name] for the [award]. I believe that [nominee's name] is the best choice for [award] because [short reason for nomination].

I work with [nominee's name] in the [department] and strongly believe they're a prime candidate for [award] because [reason for nomination]. [Detail the nominee's specific contributions and explain why you think they deserve to be recognized.]

In addition, the [nominee's name] has also contributed to IAAO by [provide another specific example

that shows the nominee's skills and contributions.]

In closing, I believe that [nominee's name] is the best choice for [award] because [summarize of the nominee's qualifications].

Thank you for your consideration,
[Your signature]

[Print full name]

[Your title and organization]

[Your phone number]

[Your email address]

► A list of previous winners can be found [here](#) on the IAAO website.



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



IAAO AWARDS PROGRAM

NOMINATIONS AND SUBMISSIONS ARE OPEN

iaao.org/awards

The IAAO Awards Program celebrates achievements by individuals and organizations in the valuation profession.

WHO ► All IAAO members and affiliated organizations are eligible to submit nominations.

WHEN ► Winners will be announced at the Awards Lunch during the IAAO Annual Conference in Denver.

IAAO
INTERNATIONAL ASSOCIATION
of ASSESSING OFFICERS

Here are five reasons to nominate someone for an IAAO award

BY MARCO KUIJPER
*Netherlands Council For Real Estate
Assessment*

The IAAO Awards Program plays a vital role in our association by recognizing individual and organizational achievements.

During the annual conference, members and nonmembers can receive awards for their work in property appraisal, assessment administration, property tax policy, and related disciplines.

For you to be eligible for an award, a nomination must be submitted to recognize your work. So it is important to nominate colleagues, organizations, or yourself.

There are no awards without nominations.

That's why we present to you five good reasons to fill out the nomination form.

1. It's a small effort

It is simple to nominate someone. Just go to the [IAAO website](#) and follow the instructions of the [online application form](#).

It's easy.

2. It is good for IAAO

The awards program is import-

2024 Membership Recognition Task Force

- Robert McGee, chair
- Melissa A. Radke, AAS, vice chair
- Jonathan Beck
- Farrah E. Matthews Baily, CAE, CMS
- Beba Sheehy
- Gary Townsend
- Samuel A. Walker, AAS, RES
- Tracy L. Weaver, RES
- Daniel Fuchs, staff liaison

ant for IAAO as an association of professionals.

The program makes it possible to distinguish yourself within the association.

This has a lot of positive effects and will, for instance, encourage newer colleagues to become IAAO members.

3. It is important

Nobody will disagree that we must constantly try to modernize our industry.

The importance of adapting our work to what society expects of us is an integral part of what we do.

If you nominate a colleague for an award, you encourage him or her in the good work he or she is doing.

This almost always has to do with new developments or with special achievements.

4. It is good for your karma

By nominating someone, you focus on new developments and the achievements of others.

This allows you to do your own work better. The performance of others can also stimulate you to start with something new or to continue with what you are doing.

And, of course, nominating someone is also good karma.

5. It is awesome to get nominated

It's great for the nominee! This is by far the most important reason is to nominate someone.

Visit the IAAO website to learn more about the [IAAO Awards Programs](#).

If you have questions about IAAO's award program, reach out to one of the members of the Membership Recognition Task Force.

BONUS REASON

Scholarships are available for winners to attend the conference to receive their awards in person. IAAO scholarship information can be found [here](#). Deadline to apply is typically 30 days before the event.

The IAAO awards

- Ian W. McClung Global Award
- Professional Development Lifetime Achievement Award
- Instructor of Excellence Award
- Verne W. Pottorff, CAE, Professional Designee of the Year Award

- Kenneth J. McCarren Award
- Stacey Ford Award
- Harry Galkin Award
- IAAO Fellows Program
- Distinguished Assessment Jurisdiction Award
- Public Information Program Award
- Outstanding Chapter/Affiliate Award

- Bernard L. Barnard Outstanding Technical Essay Award
- John C. Donehoo Essay Award
- John A. Zangerle Award
- James A. Howze, CAE, Distinguished Research and Development Award
- Rosalyn Johnston Award
- Virginia Cup

Seeking 2024 Fellows nominees

The Fellows Council of IAAO is asking for your help.

We need you to nominate individuals who have distinguished themselves and made a significant contribution to our organization.

The council is looking for members with at least 10 years of IAAO membership and at least 15 years of experience in the assessment profession

The stated purpose of the IAAO Fellows title is to recognize individual IAAO members who have dedicated their careers to the development of our profession and have made exceptional contributions to IAAO and the assessment industry.

The Fellows program was established by the Board of Directors in 2018 to recognize individuals who have dedicated their careers to the development of our profession.

We are looking for members who

have dedicated their time and their talents through teaching, authorship, and mentorship and in a variety of leadership activities across our organization.

Criteria

Fellows must have made exceptional contributions to the profession. Examples of activities that may be considered are:

- Made contributions toward the advancement of educational programs and processes.
- Written articles for IAAO or other industry periodicals, white papers, pamphlets, magazines, books, etc.
- Served as mentors in the industry.
- Served in leadership positions at the global, national, regional, state, chapter, or Association levels.
- Promoted the IAAO vision and mission

- Conducted relevant research in the assessment field.

Please [submit your nominee](#) using the IAAO Fellows Nomination form on the IAAO website by May 1.

Your nomination will be available only to members of the Fellows Council and the professional staff of IAAO.

Once you have made a nomination, the nominee will be asked to submit additional information for the council to consider.

Successful nominees will receive the honor of Fellowship at our 2024 annual conference in Denver.

The current Fellows Council will evaluate the nominations. The council is not obligated to bestow Fellow status or a certain number of Fellows in any given year.

The decision of the Fellows Council is final and cannot be appealed.

GIS conference keynotes to address cities, public service

The **2024 GIS/Valuation Technologies Conference** will explore understanding the vulnerabilities and vitality of cities and enhanced public service during keynote presentations.

The conference is set for April 8-11 in Charlotte, North Carolina.

Workshops start on April 8, and conference programs open with geospatial analyst Bonny McClain, Global Impact Assessment, who will talk about “The Keys to a City” during her keynote on April, 9.

Recent advances in geospatial analysis and the availability of digital maps have revealed the importance of urban form and built infrastructure as fundamental to understanding the vulnerabilities and vitality of global and local cities.

The closing will cover “Motivated

to Serve: Enhancing Public Service with Purpose,” by Derrick Niederklein, AAS, deputy director of MIPS, a CAMA and government services software company in Nebraska.

He will talk about how to build individual motivation, self-confidence, and energy to harness that essential element in work that gives purpose.

The GIS/Valuation Technologies Conference is for professionals in property assessment, tax administration, mapping, and information technology.



McClain



Niederklein

Schedule

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

Members approve bylaw amendments in special election

During an IAAO special election that ended on Feb. 9, the IAAO bylaw amendments overwhelmingly passed.

The IAAO Board of Directors requested the membership ratify additions to the bylaws that would allow the board to establish councils and affinity groups.

The amendments passed with about 90% of the 1,307 votes cast in the election, which began Jan. 25. Bylaw changes must be approved by a majority of IAAO regular members casting ballots, and at least 5% of regular members must vote in the election to constitute a quorum.

Bylaw additions

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

The additions will 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.



2024 Instructor Evaluation Workshop

The 2024 IAAO in-person IEW will take place August 22-24, in Denver, Colorado

The three-day event will be offered prior to the **IAAO ANNUAL CONFERENCE** at the Grand Hyatt Hotel and is open to qualifying IAAO members. Those who pass the IEW audition will be considered a junior IAAO instructor and will be able to teach in the live classroom. Anyone who speaks a second language fluently or with a high degree of proficiency is encouraged to apply.

Learn more about the IEW and apply at www.iaao.org/iew



REGISTRATION OPENS IN APRIL



A wildfire in the Santa Clarita Valley mountains burned about 40,000 acres in 2019.

Why California's housing market is destined to go up in flames

High costs, regulations push development into fire country, putting homeowners in the cross hairs of climate change

BY JAKE BITTLE AND ERIN RODE, GRIST

Andy Domenigoni is no stranger to wildfires.

On an October day in 1993, the rancher was on horseback herding cattle in the Southern California community of Winchester when what would become a 25,000-acre wildfire tore through the brush-filled hills.

The fire blocked the route to his ranch, but he found a clearing and hunkered down for the night, emerging to find the area transformed into a “moonscape.”

“But hey, you rebuild, or you

move away. You only have a couple of choices,” said 72-year-old Domenigoni, whose family was among Winchester’s first settlers in the late 1870s.

A decade later, that experience didn’t stop Domenigoni from developing thousands of homes on the family’s acreage.

A plan for about 4,000 homes on the ranch was approved back in 2004, but put on hold “waiting for the economy to improve.”

The time is now, Domenigoni says.

The median home price in California is hovering around \$800,000, and as the state’s housing crisis pushes people inland in search of something they can afford, developers are taking an interest in this sparsely populated pocket of the Inland Empire, 80 miles from Los

Angeles.

Once tract maps are approved to subdivide Domenigoni’s land, the 4,000 planned houses will join more than 7,500 others that are either built out, under construction, or in earlier development phases in Winchester, many of which are in the state’s “very high” or “high” fire hazard severity zones. And Riverside County’s planning documents for Winchester anticipate thousands more.

The seeds for these developments, planted years ago, are starting to take root.

The area’s dry chaparral valleys, which were all but empty just a few years ago, have begun filling up with hundreds of new tract homes that sit nestled between steep hills.

As you drive along Domenigoni Parkway, a thruway named for Do-

As long as the subdivisions ... are cheaper to build and buy than infill developments in big cities, people will continue to trickle out to these places in search of cheap housing.

“You can go through 10 years of brain damage trying to build an apartment building in San Francisco. You can go out into undeveloped areas and build a single-family subdivision in half the length of time.”

— Jenny Schuetz, a senior research fellow at the Brookings Institution

menigoni’s ancestors, you can see clusters of homes spreading out in every direction, as well as graded pads and construction sites that foreshadow hundreds more.

The early stages of Winchester’s development boom began around the early 2000s, when new infrastructure like Domenigoni Parkway paved the way for housing development in the rural area.

“The groundwork for homes was already laid, whether you liked it or not,” Domenigoni said.

“If you were a person that was sitting on 10 acres, five acres, or one acre, [developers] went in and bought them up from landowners who wanted to get out or wanted to sell their property.”

Most of these developments are tracts of just a few hundred homes. Builders have snapped up tract maps approved in 2004 and 2005 in areas prone to wildfires and each built hundreds of homes across the formerly empty landscape over the past few years, as the demand for housing rose.

The houses could look like a welcome oasis for homebuyers in a state in the throes of a housing crisis driven by years of lackluster housing production.

For potential homebuyers from the more expensive Orange, San Diego, and Los Angeles counties, the ability to buy a new home in the \$400,000 to \$500,000 range is tempting enough to uproot from their communities and move to Riverside County, even while maintaining lengthy commutes to their jobs elsewhere.

But these idyllically named subdivisions like Lennar at Prairie Crossing, Tri Pointe’s Opal Skye at Outlook, and D.R. Horton’s North Sky are all in a zone that the state of California has classified as one of the riskiest parts of the state.

A series of brush fires have torn through the area in recent years, igniting on dry grass and sweeping over hills before firefighters tamped them out.

In the afternoon, strong winds rush down from the hills and into

the new subdivisions.

While most California counties lost population in 2022, more people moved into Riverside County than anywhere else in California.

Unincorporated Riverside County added the fifth-most new housing units out of all California municipalities that year, trailing only the more urban areas of Los Angeles, San Diego, Oakland, and San Francisco.

And Riverside County cities often rank among the fastest-growing in California by population and housing units, as new housing developments pop up in the foothills to absorb the region’s growing population pushed out from more expensive coastal areas.

As Riverside County grows, the number of houses in the wild-land-urban interface is growing, too.

Between 2000 and 2020, the number of houses in these zones grew by over 165,000 units, according to data from the University of

Special thanks to the
**IAAO STRATEGIC
BUSINESS PARTNERS**



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



Google Maps

Along the Domenigoni Parkway in Winchester, California

Wisconsin–Madison SILVIS Lab.

Housing in areas with high wildfire risk has become so common in Southern California that some residents are simply trading one risky area for another.

Karen Maceno evacuated her previous home in San Diego County twice during wildfires before relocating to Winchester to be closer to her grandchildren.

She's familiar with the experience of evacuating a brand-new house, and keeps an eye out for fires in the hills directly behind her home, but feels safer in new tract housing with easier access to main roads than she did tucked away in a San Diego canyon.

"That was a brand-new gorgeous home, and you just don't think, 'God, this area is going to burn,'" Maceno said. "And of course, the weather has changed, it's a lot drier and hotter.

"I'm always watching for smoke, but I feel less concerned because of what we've already been through."

Winchester is only one example

of a place where California's climate and housing crises are converging, as the state grapples with a need for more housing development and wildfires that are increasing in frequency and intensity due to climate change.

While the past few years have seen a series of highly publicized lawsuits over large developments in wildfire-prone areas, smaller developments have exploded in places like Winchester with little fanfare.

Over the past two decades, as new construction has sprawled from major cities, an increasingly large share of new housing has appeared in risky areas like the fire-prone Inland Empire

In Southern California, as in other places around the country, developers are building millions of homes in areas that are vulnerable to climate disasters that include wildfire, flooding, and drought.

More than 12 million new homes appeared in the wildland-urban interface between 1990 and 2010, and millions more have gone up in flood zones and coastal areas.

Developers have spread out over slopes covered in flammable brush, built subdivisions right up against creeks and bayous in Texas, and flocked to the Florida shoreline.

The reasons why are many

Some homeowners seek out risky areas like beach fronts and mountain forests because they like waterfront views or forest seclusion.

Other people can't afford to live anywhere else, so they move out to cheaper areas farther from big cities.

Developers also choose to build in these far-out areas in order to avoid high construction costs and zoning laws that make building difficult:

A recent paper from an economist at the University of California, Los Angeles, found that strict zoning laws in San Diego have caused at least 7% of the population growth in surrounding fire-prone areas.

Finally, state and federal subsidies tamp down the cost of dealing

with fires in these vulnerable areas, masking the true cost of living near wildfire danger.

This complex web of policies has put millions of future homeowners in the path of wildfire, ensuring that many of them will experience future displacement and financial loss when blazes destroy their homes.

Policy experts say that unwinding it will require not just changing laws and policies in places like Southern California, but also re-balancing whole housing markets to incentivize the dense, resilient construction that isn't happening now.

"When you have what appears to be a significant magnitude of risk, but there's a very low probability of it happening in any given year, it feels to people like it's not going to happen to them, and there's no incentive not to build," said Sean Hecht, a law professor at the University of California, Los Angeles, and an attorney for the environmental nonprofit Earthjustice.

"There's still a market for housing everywhere, and I don't see much movement to slow it down."

If you want to understand why so many homes are appearing on Domenigoni Parkway, it helps to start almost a hundred miles west

of Winchester, in Los Angeles.

Many of the people who live in subdivisions like Prairie Crossing commute to the Los Angeles area for work every day, burning millions of gallons of gasoline a year, yet builders like Lennar and Horton choose to build out in the empty desert, rather than in the city.

No one understands the reasons why better than Ted Handel.

Back in 2016, before the rush of sprawl development had arrived in Winchester, Handel took the helm of an affordable housing development company called The Decro Group.

His first project was to build an apartment complex on a large lot just west of downtown Los Angeles, but it wasn't long before he ran into problems.

The street he wanted to build on was unusually narrow, which made design for the 64-unit project much more expensive.

There was a historic house on the lot that Decro had to move, plus an abandoned oil well underneath the property that he had to plug.

He managed to raise millions of dollars for the difficult construction job, but then he ran into trouble with nearby residents who thought the six-story building was too tall.

In order to get the project approved, Handel had to spend months wooing both the area's neighborhood council and the Los Angeles city council.

Even once he did that, he faced procedural appeals from neighbors who argued that the building would block their view of the sky and make traffic worse.

The project finally opened up last year, seven years after Handel started on it, with rents capped at around \$1,470, well below average.

It sold out almost at once.

L.A.'s bleak housing situation

Los Angeles is in dire need of more housing: Around half of all households in Los Angeles County are housing-burdened, which means they spend at least 30% of their income on rent or mortgage payments, and a recent report from the real estate website Zumper found that the city has the eighth-highest median rent in the United States.

But building more housing in the city is almost impossible: In the time it took Decro to build 64 apartments in downtown Los Angeles, builders stood up hundreds of homes in Winchester alone, laying out streets and water mains

Enhancing Every Facet of Your Appraisal Operation through Mobile Technology



Wednesday, March 20, 2024
Noon-1 p.m. CST

In this webinar, Daniel Anderson, Founder of DCS, will be leading a discussion on how mobile technology has improved not only productivity for field staff but also improved overall operational efficiency while lowering costs for hundreds of jurisdictions across North America.

[REGISTER HERE](#)

Data Cloud Solutions, A Woolpert Company is an IAAO Strategic Partner: For questions or information regarding strategic partnerships, please contact Leann Ritter at ritter@iaao.org.



on empty desert.

The biggest reason why so much construction happens in the wild-land-urban interface is that it's far more expensive and time-consuming to build "infill" housing in dense areas like Los Angeles than to throw up new homes on vacant land.

Even if a developer can find the money to finance a large building like Decro's project in Los Angeles, getting permission to build it is another matter altogether: Most cities have strict zoning laws that regulate what developers can build on any given block, and these laws often prohibit any kind of multi-family development.

The NIMBYs

Local opposition doesn't help.

As millions of people have flocked to cities like Los Angeles and San Francisco, homeowners in those cities have tried to block new development by protesting at community meetings and taking developers to court.

These anti-development activists have come to be known as NIMBYs, an acronym for "not in my backyard."

A landmark 1970 law known as the California Environmental Quality Act, or CEQA, which gave Californians a legal weapon to fight harmful industries like manufacturing and petrochemicals, also made these NIMBY challenges easier by opening up lawsuits over almost any kind of "environmental impact," including construction noise and shadows.

This dynamic played out recently at a development in L.A.'s Los Feliz neighborhood: Developers wanted to build 96 apartments on the former site of a gas station, but neighbors held up the project by petitioning the city to block it, arguing that the building was "completely out of character and style for the neighborhood" and would worsen traffic.

It took the better part of a decade to finish it.

Go where there are no NIMBYs

You can go through 10 years of brain damage trying to build an apartment building in San Francisco," said Jenny Schuetz, a senior research fellow at the Brookings Institution who studies urban economics.

"You can go out into undeveloped areas and build a single-family subdivision in half the length of time."

These regulatory and economic barriers don't stop people from moving to boom areas like Southern California.

Instead, they contribute to a massive pent-up housing demand, a demand that infill developers like Handel struggle to meet.

When national home building companies enter a market to meet this demand, they seek out places where land is cheap and where regulations are lax, which leads them to rural areas like Winchester.

For one thing, land tends to be cheaper when it's vacant and remote, which makes it much less risky for builders to embark on new subdivisions.

Not only are these subdivisions much more carbon-intensive than infill projects, since they lock in car commutes for thousands of people who could be walking or taking public transit, they also tend to be located in areas that are more vulnerable to climate disasters.

The earliest settlement in Los Angeles concentrated around the Los Angeles River basin, which sits in a flat and fire-free bowl close to the coastline.

As developers march east into the desert, they are moving into territory that is drier and more mountainous, with a greater risk of fire and a far lower supply of available water.

The same thing has happened in San Francisco as suburban expansion spirals into the hilly North Bay and out into the dry Central Valley, and in Houston, where developers

have sprawled out into a flood-prone prairie.

"All the easy lands have been identified and developed," said John Hildebrand, director of planning for Riverside County.

"So now we have to encroach farther out into the areas that historically may not have been 100% appropriate for development, but we can make them appropriate through mitigation and site design and other things to ensure that there's health and safety as a primary consideration."

Some people move to risky areas by choice, but other people don't have any other option, says Hildebrand

They move to the far exurbs of a city like Los Angeles because everything else is out of their reach.

"You're a first-time homeowner, you can't afford a 1,500-square foot house in Orange County," Hildebrand said.

"The cost of housing is pushing people to locate their families out farther and farther where it's more affordable, and that drives development out here because the land values aren't as high yet.

"But over time, those land values start increasing proportionally to where people are coming from, so that continues to drive out development farther."

This development is made even more attractive by implicit subsidies.

In California, Cal Fire and the federal government have covered the cost of wildfire suppression, which means small communities don't have to pay for their own protection from fires.

This amounts to a \$726 million annual subsidy for homes in the most vulnerable parts of California.

In waterfront areas like Florida, homeowners have benefited from subsidized federal flood insurance premiums that obscure the true cost of a home's risk.

In wildfire-prone areas, homeowners are learning they're uninsurable



Phase 1 of the River Islands development in Lathrop, California

As the authors of a 2021 paper on housing development in fire zones argue, this kind of exurban development is only affordable in the short term.

The new subdivisions along Domenigoni Parkway may give hundreds of families a place to live, but they also ensure future costs by putting homeowners in harm's way and locking in more carbon emissions.

"It is hard to argue that housing is truly affordable if it comes with the uncertain risk of losing one's house and personal possessions, risking one's life, and sky-high insurance premiums," wrote the authors of that paper, Eric Biber and Monica O'Neill of the University of California, Berkeley.

Just how risky are homes in places like Winchester?

It depends on who you ask.

National home builders like Lennar and D.R. Horton have to comply with local construction codes, but they don't always design their stock for specific climates or hazards, and indeed they're known for "cookie cutter" houses that look the same in most places.

Lennar only expanded the fire evacuation routes in a San Diego development last year after neighbors sued, and D.R. Horton is facing a class-action lawsuit in Louisiana over claims that its standard-issue homes can't withstand the Gulf Coast heat and humidity.

Some of the subdivision sidewalks in the developments around Winchester have the same fences and sidewalk mulch that have allowed previous blazes in other parts of California to spread from home to home in mere seconds.

Even so, many developers have argued that it's not impossible to build developments that can survive big disasters, and some have even tried to do it.

Susan Dell'Osso, the mastermind behind the massive River Islands development in Lathrop, California, is building a 15,000-home subdivision in a flood-prone section of the Central Valley by elevating almost the entire project on the crown of a 300-foot-wide "super levee" that rises away from the nearby San Joaquin River.

In addition to this levee, there are other small levees and drainage ponds throughout the development.

"We didn't want to just do the standard, because we didn't trust the standard," Dell'Osso said. "Could we have done it less expensively? Maybe."

But others disagree.

Peter Broderick, an environmental attorney at the Center for Biological Diversity, argues that any wildland-urban interface construction is unacceptable, since the mere presence of human beings in a natural environment leads to more fires igniting.

With more frequent wildfires, the grassland ecology of these areas starts to change, allowing for the rise of plants that are even more flammable.

"When you bring a bunch of new people into a wildfire-prone area, the risk of new ignitions just goes through the roof," Broderick said.

"It's always going to be risky, and no developer can tell you or should tell you that a home can be built fireproof, because that's just not the case."

On paper, the massive Valencia development in the foothills of Santa Clarita sounds like any other Southern California suburb.

It occupies a stretch of former ranch land in a mountainous region north of Los Angeles, surrounded on all sides by flammable hills and mere feet from the site of the 2017 Rye Fire, which burned more than 6,000 acres.

When finished, it will contain more than 21,000 homes, and all the major home builders are getting in on the action, from Lennar to KB Homes.

But Valencia doesn't resemble other big developments such as Lennar's Prairie View.

Instead of sprawling out across thousands of acres, the project consists of five dense "villages," with tight clusters of housing on walkable streets, denser than many neighborhoods in Los Angeles.

The same home builders that have laid out thousands of identical single-family homes in other parts of Southern California have built apartment buildings and townhomes here, with solar panels and electric vehicle charging stations.

The development borders a designated conservation area for a rare species of spineflower.

This unique project is the result of a long legal battle between the developer, FivePoint Communities LLC, and several environmental organizations including the Center for Biological Diversity.

The environmental organizations fought the project in court for over a decade, arguing that it would lead to heavy traffic, worsen climate change, and expose residents to future disaster risk.

As FivePoint fought the lawsuits, it also tweaked its development plans to make the project greener and shrink its footprint.

In 2017, the company settled with environmental groups, promising to offset Valencia's carbon emissions and commit around \$25 million to conservation.

Over the past decade, as developers have marched into flood and fire zones, environmentalists and neighbors have turned to litigation as a tool to stop or slow down new

For now, the economic balance in California still benefits urban homeowners, developers, and local governments in rural areas, as it does in the rest of the country.

construction.

In the absence of new legislation to spur infill construction or restrict suburban expansion, opponents have had little choice but to fight new suburban projects on an individual basis.

In California, many of these lawsuits cite the California Environmental Quality Act, the same law that NIMBYs have used to stop infill construction.

This has been a partial success. Even as builders like Lennar have developed dozens of small subdivisions in cities like Winchester without facing many challenges, organizations like the Center for Biological Diversity have succeeded in using CEQA to slow down or stop much larger projects.

The most prominent example of this litigation is Tejon Ranch, a 276,000-acre planned community about 30 miles north of Valencia that was held up in litigation and permitting for two decades before being struck down by a judge last year.

California's Attorney General Rob Bonta also has started to litigate along the same lines, derailing multiple development projects on the grounds that they are too vulnerable to wildfire.

If local governments don't clamp down on risky development or tax it at higher rates, other forces can slow down the march of sprawl.

The federal government could increase subsidies for flood and fire resilience through agencies such as FEMA and the Department of the Interior, paying homeowners and landowners to clear trees around their property or elevate their homes above flood stage.

Insurance companies have already started to charge higher premiums for homes in the wild-land-urban interface that aren't built with fire-resilient materials, and lenders could start doing the same.

In California, several large insurance companies have stopped offering fire coverage in the state after mounting losses.

But experts say fighting risky development isn't a true solution to the intertwined housing crises that California faces.

If developers have a hard time building projects like Tejon Ranch, it doesn't necessarily follow that they'll go back to downtown Los Angeles and build infill.

They might just not build anything in Southern California at all, which would further drive up housing prices as a growing population competes for a stagnant supply.

Los Angeles County ran into this problem in 2021 when it tried to limit construction in risky areas.

The county undertook a sweeping review of zoning and climate risk in the unincorporated parts of its jurisdiction, hoping to figure out how it could meet its state-mandated housing allocation of 90,000 units without building any houses in flood zones, fire zones, or water-stressed areas.

They soon concluded that it wasn't possible.

"We went through a massive analysis of every single parcel in the unincorporated areas, and we don't have enough vacant sites in the county that are not in hazard areas," said Amy Bodek, the county's director of regional planning.

When Bodek and her team found just 30,000 parcels that were both safe and vacant, they moved on to targeting under-used areas, including commercial corridors that had fallen on hard times, and worked to loosen zoning where they could.

But wherever they went, politicians and neighbors tried to turn them away, telling them to locate their new density somewhere else.

As Bodek sees it, Los Angeles can't solve its housing problem without legislation to loosen zoning restrictions and make it easier to build infill.

After decades of inaction on these issues, the tide may be turning toward supply reform — if only because the housing crunch in many cities has become politically untenable.

The city of Los Angeles has used a 2016 ballot measure provision to launch a transit-oriented development program that allows developers to build denser buildings near rapid transit lines.

But there's a catch: As transit service has declined across the city, some neighborhoods are no longer eligible for the incentives.

Still, officials say that more than 50,000 new houses have been built under the new program already.

"We had a city that was laid out so long ago, and had so much more (housing) capacity based on the infrastructure, but we also had a demand for livable neighborhoods," said Shana Bonstin, the city's deputy director of planning, of the transit-oriented development push.

There is also some momentum in California's state legislature, but

progress has been uneven.

Lawmakers in 2016 voted to loosen rules that stopped many homeowners from building smaller "accessory dwelling units" on their lots.

The next year they passed a law that streamlined permitting for multifamily housing, and one analysis found that the law has created at least 18,000 new housing units, most in the Bay Area and Southern California.

Meanwhile, other efforts haven't had as much impact: A much-touted bill that loosened zoning restrictions across the state hasn't encouraged much new construction.

Despite this legislative momentum, there are still big points of contention between environmentalists and pro-construction interests.

When pro-housing groups made a deal with labor unions last year to expand that 2017 permitting bill into California's restricted coastal areas, environmental groups like the Sierra Club objected.

Meanwhile, when housing and climate groups teamed up to support a bill that would have sped up approvals for dense housing

in cities and raised the regulatory burden for new development in fire-prone areas, the state association of home builders attacked the bill as a "housing killer."

It's far from clear when or to what extent the legislature's recent supply reforms will alter the status quo of the housing market by making infill easier and more alluring than sprawl development.

It will likely take several years before the full effect of this legislation becomes apparent in a city like Los Angeles.

For now, the economic balance in California still benefits urban homeowners, developers, and local governments in rural areas, as it does in the rest of the country.

"You could imagine a scenario where more insurers pull out, or the plans get super expensive, or the state creates some sort of disincentive for people to move into those areas," said Hecht, of Earthjustice.

"You could imagine there not being a market for those homes, but I feel really far from that right now."

It likely will take a combination of investments in infill housing and

Continued on Page 32

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

MASS APPRAISAL VALUATION SYMPOSIUM

JUNE 26-27, 2024

Challenges & Opportunities

AAS

ASSESSMENT ADMINISTRATION SPECIALIST



JOHN BAUMANN, CAE, AAS, earned the Assessment Administration Specialist designation. He is Assessor with Lincoln Charter Township, Michigan. He's been in the profession for 15 years and holds an MBA

from Purdue University Northwest in Westville, Indiana.

BRETT GREGORY BOMBICK, AAS, earned the Assessment Administration Specialist designation. He is Appraisal Supervisor with the Tennessee Comptroller of the Treasury. He's been in the profession for 21 years and holds a Bachelor of Arts in communications from Miami University in Oxford, Ohio.

LISA COOLEY, AAS, earned the Assessment Administration Specialist designation. She is Chief Appraiser with Shelby County, Alabama. She's been in the profession for 33 years.



NICOLE KREISER, AAS, earned the Assessment Administration Specialist designation. She is Deputy Tax Administrator with Wake County, North Carolina. She's been in the profession for three years and holds a Master of

Public Administration degree from North Carolina State University in Raleigh and a Bachelor of Arts with university honors degree in political science from the University of North Carolina Wilmington.



KIMONE ALICIA LOVE, AAS, earned the Assessment Administration Specialist designation. She is a property tax educator, most recently serving as Commercial Operations Supervisor for Bexar Appraisal District,

Texas. She's been in the profession for 10 years.



T.J. SMOTHERS, AAS, earned the Assessment Administration Specialist designation. He is Assistant Tax Administrator with Wayne County, North Carolina. He's been in the profession for 29 years and holds a Bachelor

of Science degree in business administration from North Carolina Wesleyan in Rocky Mount.



LINMAY XIMENO, AAS, earned the Assessment Administration Specialist designation. She is Appraiser Analyst III, Commercial Valuations with the Orange County (Florida) Property Appraiser's Office. She's been in the profession

for three years and holds a Master of Science in real estate and a bachelor's degree in finance from the University of Central Florida in Orlando.

CAE

CERTIFIED ASSESSMENT EVALUATOR



MARIANA JANUSIC, CAE, earned the Certified Assessment Evaluator designation. She is Manager with BC Assessment, Victoria, British Columbia. She's been in the profession for 12 years and holds a bachelor's

degree in economics from Cuza University in Romania and a Diploma in Urban Land Economics from the University of

British Columbia, Vancouver. She also holds a AACI P. App. designation from the Appraisal Institute of Canada.



LUKE AUGUST MITTNER, CAE, earned the Certified Assessment Evaluator designation. He is Manager-Commercial Appraisal Services with the Palm Beach County (Florida) Property Appraiser's Office.

He's been in the profession for 25 years and holds a Master of Arts degree in real estate and a Bachelor of Science in business administration in real estate and in finance, both from the University of Florida in Gainesville. He also holds the MAI designation from the Appraisal Institute.

CMS

CADASTRAL MAPPING SPECIALIST

JIMMY D. FARMER, CMS, earned the Cadastral Mapping Specialist designation. He is Deputy Assessor/Mapping with the Natchitoches Parish (Louisiana) Assessor. He's been in the profession for 12 years and holds a Bachelor of Arts degree from Louisiana Tech University in Ruston.

PPS

PERSONAL PROPERTY SPECIALIST

HUA GUO, PPS, earned the Personal Property Specialist designation. She is Senior Auditor with Fairfax County (Virginia) Government. She holds a Master of Accounting and Financial Management degree.



Specifically developed for mass appraisal
 Engineered for precision and accuracy
 Available for most CAMA software
 Assistance for CAMA software vendors
 License fees that fit budget constraints

jwayne.moore@gmail.com | mooreprecisioncost.com | (937) 408-7342



2024 WEBINARS

ASSESSORS' CENTER OF EXCELLENCE

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

Making Marijuana Personal

Presented by: Bryan Shuck

April 3, 2024 • Noon - 1:30 pm CDT

Multifamily Repurposing: Trend or Craze & How It Makes Sense

Presented by: Kelby Collier, AAS

May 1, 2024 • Noon - 1:30 pm CDT

Mass Appraisal is a Team Sport

Presented by: Derrick Niederklein, AAS

June 5, 2024 • Noon - 1:30 pm CDT

The IAAO Library and You (FREE)

Presented by: Dr. Elizabeth Ferguson, III

August 7, 2024 • Noon - 1:30 pm CST

Small Jurisdictions' Answer to Ratio Studies

Presented by: Alan Dornfest, AAS, FIAAO

September 4, 2024 • Noon - 1:30 pm CST

Racial and Social Equity in Assessments

Presented by: Kevin Keene

October 2, 2024 • Noon - 1:30 pm CDT

Comparing Sold and Unsold Properties: The Ultimate Test for Assessed Values

Presented by: Luc Hermans and Marco Kuijper (Netherlands Council for Real Estate Assessment)

November 6, 2024 • Noon - 1:30 pm CDT

REGISTRATION FEE:

\$55 for IAAO members / \$77 for nonmembers.

Unless noted, all paid courses are eligible for 1.5 HOURS CE.

Get started today at learn.iaao.org

Continued from Page 29

restrictions on wildland development to tilt the scales away from places like Winchester.

For as long as the subdivisions along Domenigoni Parkway are cheaper to build and buy than infill developments in big cities, people will continue to trickle out to these places in search of cheap housing.

This dynamic is apparent in the city of Hemet, which sits just 10 miles east of Winchester along Domenigoni Parkway.

One of the city's newest developments is a cookie-cutter subdivision called McSweeney Farms, advertised as a place "where life is easier" and "reminiscent of a time when communities were truly communities."

Monique Foster and her husband Tremaine moved into McSweeney in late April 2022 with their three boys.

The Fosters are both from the San Diego area, and moving north-east to Hemet allowed them to become first-time homebuyers, securing a five-bedroom home for

under \$500,000.

Tremaine kept his job in San Diego, commuting 90 minutes each way without traffic, and more on a bad day.

Just five months after the Fosters moved in, a blaze known as the Fairview Fire ignited near Hemet and quickly spread through the dry, chaparral-covered foothills.

Bolstered by a severe heat wave, drought conditions, and high winds, the fire spread to consume 30,000 acres, creating a wall of flame behind the development.

"My husband went on Facebook, and he was like, 'There's a fire here,'" Monique Foster said.

"I said, 'Where?,' and I literally just looked out of the kitchen window and saw the big black cloud of smoke right in front of us."

The family evacuated, first to a hotel in Riverside County and then to San Diego.

The Fosters' house survived the fire, but Monique said the disaster left her "kind of traumatized."

She knew there would be more

fires in the scorched foothills around Hemet, and now she felt like she and her family were sitting ducks, waiting for the next blaze.

"I don't know if I could do it again . . . If this were to become a recurring thing, if it happened again this year, I don't think I would want to live in this area," said Monique.

Tremaine feels differently: He's confident that firefighters can keep future blazes under control, and he really likes McSweeney Farms, especially with all the families on Halloween.

Plus, the house was affordable, which was more than you could say for San Diego.

"I've mentioned to him that I want to move to San Diego, he knows that," said Monique.

"But at the same time, I've told him that I don't know if we could ever get this in San Diego."

This **story** was produced by Grist in partnership with *The Desert Sun*

The advertisement features a dark blue background with a futuristic cityscape of glowing skyscrapers. At the top, the logos for IAAO and URISA are displayed. The main title "GIS/VALUATION TECHNOLOGIES CONFERENCE" is written in large, bold, white and red letters. Below the title, the dates "APRIL 8 - 11, 2024" and the location "CHARLOTTE, NC" are shown in white. At the bottom, a red banner contains the text "ALL NEW FOUR-DAY PROGRAM!" in white.



ASSESSORS' CENTER OF EXCELLENCE

*Courses, workshops,
webinars, conference
sessions, and more*



**Experience our premier education and
professional development community and
take your career to the next level!**

Learn more at learn.iaao.org

COMMERCIAL APPRAISAL AND LITIGATION ASSISTANCE PROGRAM MANAGER

VERMONT DEPARTMENT OF TAXES
MONTPELIER, VERMONT

JOB DESCRIPTION

There has never been a better time to bring your values and talents to the collaborative team at the Vermont Department of Taxes. The rewarding work we do supports this brave little state and helps shape its future. We work with proven, dynamic technologies to fund initiatives that preserve the environment, build vibrant communities, strengthen families, and so much more. Discover new opportunities, learn new skills, and solve problems with our dedicated and supportive team.

The Department of Taxes seeks a detail-oriented, organized commercial appraiser to fill a new position in the Property Valuation and Review Division, managing the statewide Commercial Appraisal and Litigation program, created by Act 163 of 2022. This position, one of two for the program, will support Vermont municipalities in appraising commercial properties to establish fair and defensible values. They may participate in the appeals process as a subject matter expert on the appraisals. This position does not directly supervise but will oversee contracted appraisal firms and work with a high degree of independence and authority.

The ideal candidate will have:

- Significant experience in commercial appraisal
- Familiarity with Vermont or New England appraisal practices, regulations, statutes, and property types
- Project management experience
- Additional responsibilities

Under the established responsibilities, the incumbent will create an appraisal assistance program for a limited number of unique commercial and complex properties, working with a new staff attorney position to provide legal advice and valuation support. This program will provide expertise that is either unavailable or too costly for municipalities to obtain, including contracting with pri-



vate appraisal firms to assess the value of unique properties. The Department aims to offer a statewide perspective on property values, which can be challenging for individual municipalities. By centralizing these services, the Department believes it can secure more favorable terms and higher quality services compared to individual municipal contracts.

The program is expected to support ~10-15 commercial properties statewide each year with an annual budget of \$500,000.

ADDITIONAL INFORMATION

PVR provides support to municipalities in developing and administering property tax policies and related programs and provides training and a certification program, available to municipal listers and assessors. PVR conducts annual ratio studies which estimates fair market value and equalizes the grand list for education liability purposes and administers the Use Value Appraisal Program (Current Use) which creates over \$65 million in tax savings to landowners. PVR is currently implementing a new integrated property tax management system, and is planning modernization, making NOW the opportune time to join the team.

Telework: The Tax Department permits eligible employees to request voluntary participation in the State of Vermont telework program. Telework eligibility is determined on a case-by-case basis and is consistent with state and Department policies.

IAAO: PVR staff working in property valuation are provided membership and training from the International Association of Assessing Officers.

BACKGROUND CHECKS

This position will primarily support the Department of Taxes. Candidates must agree to be fingerprinted and pass a background check to be eligible for this position, which will involve access to

sensitive federal tax information. Background checks are required by the Internal Revenue Service and are authorized under Vermont law. 3 V.S.A. § 241. In accordance with VDT Standard Operating Procedure 2018-01, background investigations, Vermont, and national criminal record checks will be conducted on all candidates. Candidates will have the right to withdraw their application before fingerprinting or a background check is conducted.

WHO MAY APPLY

This position, Commercial Appraisal and Litigation Assistance Program Manager (Job Requisition #48866), is open to all state employees and external applicants. If you would like more information about this position, please contact Jill.Remick@vermont.gov.

Resumes will not be accepted via e-mail. You must apply online to be considered. Please note that multiple positions in the same work location may be filled from this job posting.

ENVIRONMENTAL FACTORS

Work is performed in a standard office setting. Some in- and out-of-state travel may be required. There may be some degree of interaction with irritated taxpayers, landowners, lawyers, or other constituents.

MINIMUM QUALIFICATIONS

Bachelor's degree or higher in public or business administration, economics, accounting, or related field AND four or more years of experience in accounting, economics, statistics, real estate, finance, or related field.

OR

Six or more years of experience in accounting, economics, statistics, real estate, finance, or related field.

PREFERRED QUALIFICATIONS

Master's degree in relevant field.

TOTAL COMPENSATION

As a state employee, you are offered a great career opportunity, but it's more than a paycheck. The state's total compensation package features an outstanding set of employee benefits, including:

- 80% state paid medical premium and a dental plan at no cost for employees and their families

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

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



PROFESSIONAL
CONSULTING SERVICES
OF IAAO, LLC

A wholly owned subsidiary of IAAO

PCS offers a
**COMPREHENSIVE
GAP ANALYSIS**
that covers the
KEY AREAS
of your jurisdiction

LEARN MORE ▶ iaao.org/pcs

- Work/life balance: 11 paid holidays each year and a generous leave plan
- State Paid Family and Medical Leave Insurance (FMLI)
- Two ways to save for your retirement: A State defined benefit pension plan and a deferred compensation 457(b) plan
- Tuition reimbursement
- Flexible spending healthcare and child-care reimbursement accounts
- Low-cost group life insurance
- Incentive-based wellness program
- Qualified Employer for Public Service Student Loan Forgiveness Program

Want the specifics? Explore the Benefits of State Employment on our website.

EQUAL OPPORTUNITY EMPLOYER

The State of Vermont celebrates diversity, and is committed to providing an environment of mutual respect and meaningful inclusion that represents a variety of backgrounds, perspectives, and skills. The State does not discriminate in employment on the basis of race, color, religion or belief, national, social or ethnic origin, sex (including pregnancy), age, physical, mental or sensory disability, HIV Status, sexual orientation, gender identity and/or expression, marital, civil union or domestic partnership status, past or present military service, membership in an employee organization, family medical history or genetic information, or family or parental status. The State's employment decisions are merit-based. Retaliatory adverse employment actions by the State are forbidden.

APPLY FOR THIS JOB

Apply URL: <https://careers.vermont.gov/job/Montpelier-Commercial-Appraisal-and-Litigation-Assistance-Program-Manager-VT-05601/1105036000/%E2%80%9494if>

APPRAISAL ANALYST

STARK COUNTY AUDITOR
CANTON, OHIO

JOB DESCRIPTION

The Appraisal Analyst works closely with the Chief Deputy of Real Estate and Team Lead for Appraisal in establishing the valuations for all property in Stark County. They will perform statistical analyses of appraisals and sales and prepare reports

and statistical summaries for use in real property appraisals. Training in the computer assisted mass appraisal system will be provided. The work involves applying considerable analytical knowledge to gather and evaluate statistical data, translating data into formats used to prepare complex reports using computer-based systems.

After training is completed, the employee is expected to have a general understanding of appraisal methodologies to research, verify, and analyze data to improve the equity of property valuations under a mass appraisal model. As the employee gains more experience, the extent of independence and complexity of tasks will increase. Responsibilities will eventually include leading projects, identifying, and implementing operational improvements as well as having advanced knowledge of the Computer Assisted Mass Appraisal (CAMA) system and related software applications.

JOB REQUIREMENTS

KEY OR TYPICAL TASKS AND RESPONSIBILITIES

- Conduct statistical analyses of appraisals in relation to appraisal standards, cost data, sales data, property income data and department goals.
- Select and statistically analyze real estate sales and make recommendations to staff regarding property values, assessment uniformity, and market trends.
- Review real estate transfer documents, applying internal guidelines and IAAO standards to determine sale quality, review, and audit sales data in CAMA system.
- Audit system queries/reports to investigate and correct discrepancies.
- Perform general appraisal duties to support office programs and mandated functions of the Auditor's Office.
- Perform related duties as required by the Chief Deputy of Real Estate or the Team Lead in Appraisal.

QUALIFICATIONS

While the following is preferred, a potential employee with a positive attitude towards work, high motivation to learn and aptitude for analysis is ultimately what we are looking to hire:

EDUCATION AND EXPERIENCE

An associate's degree with course work in business administration, real estate, appraisal, economics, accounting, statistics or other related field and three to five years prior appraisal experience involving the use of computer systems and statistical analysis; principles and application of residential and commercial appraisal techniques; property appraisal and revaluation legislation, statutes and requirements; mathematical theories and principles such as interpolation, extrapolation and sampling; techniques of statistical analysis; written presentation techniques and communication skills needed to provide information to employees.

Ability to apply knowledge of residential and commercial appraisal techniques to the analysis of appraiser and sales data; analyze data, statistics, computer programs, and information needs and draw conclusions; use and explain the use of various computer software programs; prepare and present clear and concise reports; interpret and apply appraisal techniques to data processing systems; communicate clearly, both orally and in writing; establish and maintain effective working relationships with appraisers, Realtors, contractors, computer programmers and others.

Any combination of education and experience which may reasonably be expected to provide the knowledge, skills, and abilities is qualifying.

WORK ENVIRONMENT AND PHYSICAL DEMAND

The work is accomplished primarily in an office setting. Some work necessitates operating a personal vehicle to travel to inspect properties throughout the County. Other essential tasks include spending significant portions of the workday at a computer terminal, extensive use of the telephone, reviewing and working with complex statistics, and other forms of data/reports.

APPLY FOR THIS JOB

Contact: Jason Frost

Email address: jjfrost@starkcountyohio.gov

Phone: 330-451-7320

Conference registration opens in April, hotel block now available

Registration for the 2024 IAAO Annual Conference, Aug. 25–28 in Denver, is expected to open in April, and members planning on attending can reserve a hotel room now.

The conference headquarters is the Hyatt Regency Denver at the Colorado Convention Center.

Hotel rooms are available to reserve at the IAAO conference rate, beginning at \$239. Reserve a **hotel room online here**

The cutoff to reserve a hotel room is July 31.

For conference registration, the Early Bird registration deadline will be Monday, July 15. After July 15, rates increase to the Regular rate through Friday, Aug. 9. After Aug. 9 fees are the Onsite rate.

Registration fees are listed on the IAAO website at www.iaao.org/conference.

More than 60 sessions are expected to be offered at the conference. Session titles, times, and speakers will be available on the 2024 Conference Education



The 40-foot-high blue bear at the Colorado Convention Center is the creation of the late Denver artist Lawrence Argent and was installed in 2005.

Sessions page in the spring. Attendees should have the opportunity to earn 10 or more credit hours.

It's referral season! Refer a new member in the month of March and you and that new member will be entered into the IAAO Membership Madness bracket for the chance to receive one FREE IAAO Self-Study Course and a bundle of IAAO swag!

Each IAAO Membership Madness matchup will be decided by a coin flip. All coin flips, including the winner of the final bracket, will be revealed on YouTube and Facebook Live on April 8th, 2023, at 10:00 a.m. Central.

IAAO Membership Madness bracket entry is reserved for the first 32 IAAO members who refer a new member, as well as the new member they refer between March 1 and March 31, 2024. For current members to be eligible, the new member must include the current IAAO member's name on their application. One entry per IAAO member.

For more information or questions, contact **Daniel Fuchs** at Fuchs@iaao.org.

