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Fair + Equitable

8-2024

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Recommended Citation

International Association of Assessing Officers, "Fair + Equitable" (2024). *Fair + Equitable*. 2.
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HOW STATES ARE FIGHTING THE HIGH COST OF HOUSING

Housing used to be a local concern. With millions of units needed, state lawmakers are looking for ways to boost supply.

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2024 CONFERENCE CHARITY: FREEDOM SERVICE DOGS

Its clients include military veterans and first responders suffering from PTSD, children and teens with autism, and people with physical challenges.



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VOTERS IN SEVERAL STATES COULD SLASH PROPERTY TAXES

Voters in at least seven states will decide property tax measures in November.



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.

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REBECCA MALMQUIST, CAE

IAAO President

By the time you see this, the IAAO annual conference will be just days away and I am looking forward to seeing everyone. Around 1,700 people will be in Denver for the IAAO Annual Conference, Aug. 25–28 at the Colorado Convention Center.

On behalf of the Board, I am pleased to be able to have our conference in Denver this year after we had to cancel the planned meeting in Denver in 2020 due to Covid.

And members are also excited to be going to Denver. This will be one of the best-attended conference in a quarter of a century!

The conference gets underway on Sunday, Aug. 25 with several events, including the Opening Reception, and programs start on Monday with the Keynote address by former Denver Broncos Hall of Famer Terrell Davis.

More than 60 educational ses-

sions are scheduled during the conference, with topics ranging from litigation to mapping.

WIN LUNCHEON

In addition, the WIN Luncheon at conference on Wednesday will feature women leading in the appraisal industry.

Appraisal Institute President Sandra Adomatis, SRA; Appraisal Institute of Canada President Dena Knopp, P. App., CRA; Alachua County Property Appraiser Ayesha Solomon; and Los Angeles County Director of Legal, Exemptions, Assessment, and Public Services Dara Smith will review industry issues and their roles as leaders.

The luncheon is from 12:15 p.m. to 1:45 p.m. on Wednesday, Aug. 28 and the cost is \$45.

A limited number of seats may remain and can be purchased online during registration or by

modifying a registration.

Originally, Melody Taylor of the Department of Housing and Urban Development was scheduled to speak, but is unable to attend.

BOARD MEETING

The IAAO Board recently met in Portland, Maine, for its quarterly meeting and covered a number of topics, including reviewing proposed bylaw changes to clean up some of the language to go on the ballot in November. More details will be made available soon.

Also on the ballot will be the candidates for the IAAO Executive Committee and Board directors, with an Associate director on the ballot this year.

Candidate profiles are included in this issue and they will have an opportunity to address the conference in Denver.

The Board also heard an update on plans for a new Southeast Europe Chapter of IAAO. In addition to reviewing current topics, the Board also heard from Portland Mayor Mark Dion.

In recent years the Board has worked to hear from the local assessor/appraiser or government official.

Dion talked about his background in finance and the current reappraisal going on in the city.

Previously when he was on the council the former Mayor had noted to him that a reappraisal hadn't taken place for a number of years and values hadn't kept up.

With the recent rise in valuations across the country that is a scenario all of us can relate to.

As mayor, he is working to bring values up to date and work to reappraise consistently, one of the cornerstones of IAAO's statement on achieving fair and equitable property assessments!

Portland is no outlier here. All of us in the industry have found ourselves with rising residential property values and working to explain the process.

Many times it can seem easier to



President Rebecca Malmquist, CAE, SAMA and Portland, Maine, Mayor Mark Dion. The mayor spoke to the IAAO Board at its meeting in Portland in August.

delay a reassessment however IAAO promotes the following as cornerstones of providing fair and equitable property assessments:

- Appraise properties on a regular basis
- Follow IAAO technical standards
- Allocate adequate resources to jurisdictions to carry out the assessing function
- Provide assessors and assessing staff with training and ongoing professional development.

Our conference sessions provide a great opportunity to learn more about what is going on in the industry.

This year the Lincoln Land Institute and members from the Netherlands will present a plenary on exploring the challenge of applying best practices in the real world of property taxation,

to work toward a stable, efficient, and continuously improving system that earns the trust of taxpayers. In a separate panel, speakers from the Institute of Revenues, Rating and Valuation will explore the development and use of Exemptions and Reliefs across the World and contrast how they differ in various countries.

In December, IAAO and the International Property Tax Institute will host the International Research Symposium in the Netherlands, Dec. 4-5, and review industry issues, with a focus on artificial intelligence. Registration recently opened and hope you can attend.

The online Mass Appraisal Valuation Symposium offered by IAAO and IPTI was successful again this year and we look forward to an in-person meeting.

FAIR+EQUITABLE

AUGUST/SEPTEMBER 2024 | VOLUME 22 | NUMBER 6

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MISSOURI, U.S.

Jackson County lawyer: One way or another, court order on property assessments will be challenged

A Missouri state order to roll back assessments is unconstitutional and harmful, said Jackson County's chief lawyer, county counselor Bryan Covinsky.

He spoke at a news conference with Jackson County Executive Frank White; County Assessor Gail McCann Beatty, AAS; Deputy County Assessor Maureen Monaghan; and County Administrator Troy Schulte.

Many Kansas City-area homeowners were hit with assessments that more than doubled. Missouri law specifies rules about physical inspections for properties with increases above 15%.

The State Tax Commission (STC) ruled the county failed to do

thorough inspections on many of them and subsequently ordered the county to reduce the assessments to no more than 15% across the board.

Schulte said it isn't the victory for the little guy that some are hailing it to be, and county's executive branch is vowing to fight the order, which they called unconstitutional.

| kctv

TEXAS, U.S.

Texas appraisal board weighs less frequent appraisals, new caps

Races to elect three new members to the Bexar Appraisal District's board earlier this year flew under the radar for most voters.

Now their power to affect the next property tax season is finally coming into focus.

The state added elected appraisal board positions in the state's larg-

est counties during the last legislative session — part of a larger property tax overhaul that voters approved in November — but even candidates running for the seats weren't sure what power they'd have on a board's the role has historically been administrative.

Last month that changed when the appraisal district in Tarrant County, home to Fort Worth, Texas, approved major changes to the way residential properties are appraised — reducing the frequency from annually to once every two years and capping the amount residential valuations can be increased at 5%.

Activists in Bexar County are now pushing for similar changes to the appraisal process as a means to help homeowners, while municipal governments and school districts are warning that such a move could disrupt their revenue forecasting and reduce the tax base for future budgets.

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How states are addressing the high cost of housing

Housing used to be primarily a local concern. With millions of units needed, state policymakers are looking for ways to boost supply.

BY JARED BREY

A year-and-a-half into her term as governor of New York, Kathy Hochul decided to go big.

The Democrat told lawmakers last year that the state needed to build 800,000 new housing units over the next decade.

Her plan included a combination of property tax incentives, zoning changes,



Hochul

and mandatory production goals for communities, with an emphasis on building near transit stops.

A shortage of housing was at the root of the state's affordability crisis, Hochul said. New York was losing population partly because

people couldn't afford to live there.

Other state governments were pushing bold new housing policies, and New York had fallen behind the curve.

Within a few months, her plan was in ruins.

There were some legislative Democrats who applauded the initiative.

"It was directionally the right thing to propose and coura-

“

We all recognize there's a housing crisis down here, but the answer isn't to tell us what to do."

Don Clavin, the town supervisor in Hempstead, New York

geous to propose it in the way she did," said Brian Kavanagh, the chair of the state Senate housing committee.

But too many others balked, and Hochul backed off.

Opposition was especially intense in the Long Island suburbs.

Many suburban residents didn't want to be forced suddenly to make single-family neighborhoods much denser. For their part, municipal leaders didn't want the state dictating the terms of local housing policy.

"We all recognize there's a housing crisis down here, but the answer isn't to tell us what to do," said Don Clavin, the town supervisor in Hempstead, a densely populated suburb close to New York City.

After Hochul announced her plan, Clavin said people repeatedly stopped him at train stations and baseball fields and on the street, telling him they were opposed to it.

Long Islanders of every political persuasion were seemingly united in opposition.

"The governor's attempt to say, 'You'll do it my way,' was rejected by everybody," Clavin said.

But the fight over housing in New York isn't unique, and it's not over.

Questions of housing and land-use policy have been considered the province of local governments for decades, reaching back as far as the invention of zoning in the early 20th century.

It's not just a big-city issue

In some respects, it's been the most meaningful power cities have and the lever over which local citizens have the most direct control.

Until recently, too, affordable housing has been seen mostly as a big-city problem.

In the last decade, however, the high cost of housing and questions about its quality, accessibility, and stability — especially for low-income people — have become widespread concerns in suburban and rural areas as well.

State policymakers have begun advancing ambitious housing policies of their own, and not just in coastal areas. To date, no state or city has figured out how to address the lack of affordable and accessible housing at the scale that's needed.

But many experiments are underway, and the pressure on lawmakers at every level of government to act is growing more intense.

The rent is too high

The term "crisis" is so over-used that it's close to losing its meaning, but the lack of affordable housing in the U.S. is an urgent problem by any definition.

Households are forming faster than new housing is being built, resulting in a nationwide shortage of at least 2.5 million homes, according to [one analysis](#).

The underproduction of

housing is getting worse everywhere, with the problem shifting especially to suburbs and rural areas.

There isn't a state in the country with an adequate supply of affordable homes for the poorest residents, according to the [National Low Income Housing Coalition](#).

Half of all renters now spend more than 30% of their income on housing, the standard measure of affordability, according to a recent report from the [Joint Center for Housing Studies](#) at Harvard University.

That represents 22.4 million households, a record high. Some 12.1 million of those households are now spending more than half their income on rent.

Rents have outpaced income growth in recent years and more people [were homeless](#) in 2023 than ever before.

California has one of the worst housing problems of any U.S. state, with astronomical housing costs in its biggest metro areas and a growing homelessness problem almost everywhere.

It's also led the pack in pushing statewide housing policies meant to increase supply.

Scott Wiener, a former member of the San Francisco Board of Supervisors, was elected to the California Senate in 2016



Wiener

and began introducing housing-related legislation soon after. His efforts have been aligned with — and helped to advance — the YIMBY (yes in my backyard)

movement, which is organized around loosening zoning rules to promote more housing.

Wiener and his colleagues

have advanced scores of bills related to housing policy over the last half-decade, chipping away at regulations they believe add to the cost of housing, while pushing localities to permit more construction.

“Housing is usually the biggest expense that people have. It is crushing the middle class. It is crushing low-income people,” Wiener said.

“States have a big role to play in setting the basic ground rules for zoning for enough housing.”

Wiener believes his biggest impact may have come from a series of bills that ultimately failed to pass.

He wanted to allow dense new housing developments in areas close to transit stations across the state, whether local zoning permitted it or not.

Although his bills along those lines failed, they galvanized efforts to address housing costs through state action on zoning.

He’s continued to focus on housing, although many of his more recent bills have been less openly confrontational against local control than his previous attempts.

Broadly, Wiener said the state should work to implement a system in which zoning rules are well-established and local discretion over individual housing projects is minimized, with cities required to help reach state housing goals.

The California Legislature has **passed** more than 100 housing-related bills since 2017. Those laws have increased pressure on localities to boost housing production.

The Legislature has become significantly more aligned with pro-housing YIMBY policies in that time.

“The politics are a problem,” Wiener said, “until they’re not a

problem.”

California cities have received the state’s efforts variously with open arms or raised fists.

Some cities have filed lawsuits seeking to overturn state laws. State Attorney General Rob Bonta, in turn, has sued some cities, seeking to force them to comply with state housing laws.

Some local leaders feel caught in the crossfire.

The state’s approach “is so broad and sweeping that it doesn’t make sense in a lot of ways,” said Tammy Kim, a city councilmember in Irvine.

But she recognizes the state’s interest in intervening in places that are steadfastly preventing new housing projects.

“I get frustrated coming from a community that has built, when my neighbors are coming up with every reason not to build,” Kim said.

Looking for alternatives

Other states are making programmatic efforts to add new housing in traditionally single-family neighborhoods.

In 2019, Oregon passed the first statewide law permitting multi-unit buildings in single-family areas, following a high-profile local law that upended single-family zoning in Minneapolis.

Washington and California have since passed similar laws.

Massachusetts passed a law in 2021 requiring cities served by the Massachusetts Bay Transportation Authority to allow developers to build multifamily housing in certain areas without seeking special zoning exceptions.

Rhode Island lawmakers have

discussed creating a public developer that would build mixed-income housing itself, something that’s already being done in Montgomery County, Maryland.

A similar effort is also being **considered** in New York state, too.

But it’s not just jurisdictions led by Democrats that are seeking big changes.

Utah lawmakers have passed a series of housing-related bills in recent years, including allowing accessory dwelling units.

Some Republican legislators there are pushing legislation to promote more medium-density housing in suburban areas.

Florida passed a law last year promoting more residential development in commercial areas and waiving property taxes for projects with lots of income-restricted units. (The bill also banned rent control.) It passed with near-unanimous support.

Meanwhile, Montana passed a series of bills requiring cities to allow duplexes and accessory dwelling units in single-family areas and streamlining permitting and project reviews.

Housing grew more costly in Montana throughout the 2010s as population growth outpaced housing permitting, said Chris Dorington, Montana’s director of environmental quality and the chair of a housing task force appointed by GOP Gov. Greg Gianforte.

Urban areas of the state have struggled to keep up with housing demand, while rural areas have struggled to add even small numbers of housing units.

It’s an issue that affects every type of community, and the state diagnosed its own regulations and procedures, as well as those in its cities, as major parts of the problem.

Pennsylvania passed a bill in



Kim

2022 called **Whole-Home Repairs**, which dedicates millions of dollars to help homeowners remain in their homes and to train workers to perform the maintenance.

The law was introduced by state Sen. Nikil Saval, who's a progressive Democrat from Philadelphia, but it garnered support from some rural Republicans whose party controlled both chambers of the Legislature at the time.

It keyed in on issues around aging housing stock that cut across most of the state's communities.

The program has begun issuing grants of up to \$50,000 to homeowners in all of its counties.

Saval said he expects to co-sponsor a package of housing legislation this year aimed at some of the same zoning and supply issues that

other states have targeted in recent years.

He's hopeful it will have bipartisan appeal.

"You're always judging those things: What is the coalition that can overcome naysayers or opposition?" he said.

"But I think it is promising that my bill passed even in a Legislature that would otherwise seem to be hostile to a Democrat from Philadelphia, let alone a Democratic Socialist from Philadelphia. It's promising."

No easy fixes

There isn't a state where housing is getting substantially cheaper, even with lots of zoning experiments underway.

It **appears to be the case** that

restrictive housing policies are associated with higher costs but, perversely, it's less clear that zoning changes are associated with lower costs.

Minneapolis did see a **12% increase in its housing stock** in just the first five years after it abolished single-family zoning, mostly through new apartment buildings, but rents continued to increase slightly.

Zoning laws are low-hanging fruit for lawmakers — publicly imposed barriers to new housing supply.

But they're far from the only hurdle.

Researchers say it's likely to take a suite of state and local policy solutions, new investments, macroeconomic shifts, and simply time

PRECONFERENCE WORKSHOP

AT THE 2024 IAAO ANNUAL CONFERENCE IN DENVER, COLORADO



MOCK TRIAL

Sunday, August 25, 2024
Noon - 4:30 pm

\$150/member, \$220/nonmember
Limit 50 Registrants • 4 CE hours

The workshop will cover the "dos and don'ts" of being an expert witness. Students will break into two groups to work on a sales comparison approach on a big box retail property. Teams will select an appraiser who will defend the valuation. Instructors will act as the judge and attorneys who will put the appraisers through a mock cross examination. The goal is to provide the experience of testifying in court while in an educational environment.

Sign-up through the Annual Conference Registration

or the housing crunch to ease.

After all, there are a lot of reasons why housing has become so expensive.

Some are recent factors, such as increased building costs, high interest rates, and an uptick in investors buying houses.

Land values increased by 60% between 2012 and 2019, while house prices doubled between 1998 and 2021, according to the federal Government Accountability Office.

Other problems are more enduring.

Most for-profit housing developments target the high end of the market, providing little new housing for low- and middle-income people. (The average homebuyer is now both older and wealthier than in past decades.)

Most people agree that an undersupply of housing is at the root of the problem: There are more people looking for places to live than there are high quality, affordable houses.

The challenge is worse for low-income people and people of color, and it's reinforced in many places by exclusionary housing policies.

A host of racist housing practices — including federal policies such as redlining and local practices like racially restrictive deed covenants, both of which prevented Black families and members of other groups from buying homes in certain areas — established patterns of racial and economic segregation that persist in American cities.

Single-family zoning in many wealthy neighborhoods and suburbs has tended to lock many of those patterns in place, even after the enactment of fair housing laws in the late 1960s.

As much as the housing crisis is a challenge to renters and first-time homebuyers, it's a benefit to existing homeowners.

Scarcity pushes up prices for existing houses and increases equity

for homeowners, which has long been a primary wealth-builder.

Those same homeowners have tended to have the biggest influence on local land-use policies, often at the expense of new development projects.

Opposition grows especially strong in the face of higher-density projects meant to serve lower-income residents.

There's as yet scant evidence that changes to zoning policy, even sweeping ones, are on their own leading to major growth in overall housing supply, let alone low-cost housing.

Part of that is because pandemic-era cost increases and higher interest rates have slowed construction.

Some of the most popular changes in approach, such as allowing duplexes and triplexes in single-family areas, aren't well-aligned with demands in the market, said Yonah Freemark, an Urban Institute researcher who has studied zoning.

Just because a city allows duplexes doesn't mean that developers will want to build them or that homeowners will demand them.

"Generating the additional housing that we want is harder than just changing specific laws," Freemark said.

"We need to be skeptical of assuming that any zoning reform, just because in theory it's meant to increase housing supply, will result in increased housing supply."

As housing concerns spread, lawmakers in many states are finding that support for new policies cuts across traditional partisan divisions.

But that's true about opposition as well.

Politicians from both parties have opposed state efforts to force local zoning changes, and not just in New York.

Montana's new housing laws are the subject of a lawsuit filed by homeowners in the Bozeman area.

A judge granted an injunction in January blocking the new laws from taking effect, at least for now.

"It's a mixed political thing," said Jim Goetz, the Bozeman lawyer who filed the lawsuit.

"I consider myself a liberal Democrat, but I don't think these Utopian dreams of planners are worth a damn."

In the face of resistance from colleagues and local communities, some lawmakers such as Wiener in California have shifted their tactics away from taking big swings in a single bill to making incremental changes over time.

After Hochul's plan failed last year, she returned in January with a much more modest set of incentives meant to encourage cities to build more housing, rather than mandates requiring it.

Colorado nearly passed a broad set of housing policy changes last year, but the bill **ultimately failed** due to resistance in local communities, opposition from Republicans and division among Democrats.

Gov. Jared Polis, a Democrat, is making another push for statewide changes.

"Breaking out the concepts into seven or eight different bills allows for distinct but overlapping coalitions to help get each of those across the finish line," Polis said.

"There's so much more enthusiasm this year to do something on housing costs, which has risen to be the No. 1 issue in our state."



Polis

JARED BREY is a senior writer for *Governing*, covering transportation, housing, and infrastructure.

► This article was originally published by governing.com. It is reprinted with permission.

A FEW CONFERENCE SESSION HIGHLIGHTS

A complete list of sessions is at the IAAO [Research Exchange](#).

COLLECTING AND MAINTAINING PROPERTY DATA

► Lessons From Maui County, Hawaii: Aerial Imagery in Disaster Assessment and Recovery

11 a.m.-noon Monday

- **Ruth Zipfel**, MS, EagleView
- **Marcy Martin**, AAS, County of Maui, Hawaii
- **Mike Borelli**, EagleView

Join Maui County and EagleView for a firsthand account of managing the August 2023 Maui wildfire disaster.

This session provides a behind-the-scenes look at crisis management, illustrating how post-disaster aerial imagery is critical for emergency response, the formulation of recovery strategies, and property assessment.

LEADING AND MANAGING THE ASSESSMENT OFFICE

► Tips and Tricks for the Virtual Presenter

3-4 p.m. Monday

- **Bradley A. Eldridge**, CAE, Douglas County Appraiser's Office, Kansas
- **Kara Endicott**, CAE, RES, AAS, Johnson County Appraiser's Office, Kansas

This workshop will prepare instructors and assessors for presenting topics in the virtual classroom using Zoom. The session includes presentation tips and an overview of tools available in Zoom.

Qualifies for one Education CEU for IAAO Instructors

OVERSIGHT AND COMPLIANCE REVIEW

► Property Tax and Assessment Around the World — Standards and Trends

10-11:30 a.m. Tuesday

- **Alan S. Dornfest**, AAS, FIAAO, Idaho State Tax Commission
- **Brian Guerin**, MPAC
- **Marco Kuijper**, Netherlands Council of Real Estate Assessment



The Colorado Convention Center in downtown Denver

Understanding property tax and assessment policies is crucial to improving and sustaining local systems.

This presentation will demonstrate the scope of these policies, show how policies and practices are changing, and expose participants to a worldwide perspective.

APPRAISING PROPERTY

► Challenges of Valuing Data Centers

Tuesday, 2:30-3:30 p.m.

- **Kerem M. Oner**, Prince William County, Virginia
- **Isabel Salumbides-Calangi**, Prince William County, Virginia
- **Kimberly A. Lorenz**, MAI

Learn the basics of data centers and how to value them. Participants will learn the basics of secrecy, local legislation, sales verification, business

value, realty vs. personal property arguments, depreciation, and reserves for replacement.

APPRAISING PROPERTY

► Simplifying the Complex: Mixed Use Properties in a Mass Appraisal Environment

Wednesday, 8-9 a.m.

- **Shelley Graham**, MRICS, MPAC, Ontario, Canada
- **Lee May**, CAE, M.I.M.A., MPAC, Ontario, Canada

This presentation will investigate the challenges of mixed-use properties within the context of mass appraisal.

It will discuss valuation challenges to consistent, accurate, and supportable assessments and will provide recommendations on how (or if) this can be achieved using mass appraisal.



Get some Rocky Mountain air and scenery during conference

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

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

Registration is \$20 per person (discounts available*) and includes two golf discs commemorating the 2024 IAAO Annual Conference and a catered barbecue lunch at the course.

Anyone can register. You do not have to be an IAAO member or even an IAAO conference attendee, so

bring your significant other, if you want to. It's up to you.

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

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

Transportation is not included.

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

Red Rocks trip

Also from from 10 a.m. to 2:30 p.m. on Sunday, you can get in a quick getaway to see a slice of Colorado's beauty on a trip to the Red Rocks Park & Amphitheatre.

Buses will pick up at the Hyatt Convention Center Hotel at 10 a.m. and transport to and from Red Rocks, 15 miles west of downtown, for \$30 per person.

Participants will load back up at 2 p.m. at Red Rocks to return to the hotel by 2:30 p.m. [Register here.](#)



INSTRUCTOR & COORDINATOR MEETING

PLAN FOR SUCCESS

Monday, Aug. 26, 2024

New Time 1:30 - 2:30 pm

Colorado Convention Center





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2024 conference charity: Help service dogs improve lives

The charity for the 2024 Annual Conference is Freedom Service Dogs of America, based in Englewood, Colorado, a Denver suburb.

Freedom Service Dogs of America partners people with custom-trained assistance dogs.

Its clients include military veterans and first responders suffering from PTSD, children and teens with autism and other neurodevelopmental disabilities, and individuals with physical challenges resulting from conditions such as cerebral palsy, muscular dystrophy, multiple sclerosis, spinal cord injuries, and traumatic brain injury.

The organization also provides professional therapy dogs to serve as partners for clinicians, therapists, law enforcement, and more.

Since its founding in 1987, Freedom Service Dogs has graduated hundreds of client-dog teams and provided lifetime support to nearly 200 active teams at no cost to clients.

For people with disabilities, a custom-trained assistance dog can create new possibilities.

Instead of a life limited by difficulties, fears, and frustrations over what they cannot do, their clients and service dogs discover all they are capable of doing together.

With their service dog at their side, FSD clients regain lost independence, feel more comfortable in crowds, learn to reconnect with loved ones, and take on challenges with confidence.

They find that what was once impossible is now possible.

Freedom Service Dogs is a 501(c)



Tim and Cypress: Tim is a U.S. Army and National Guard veteran who suffers from post-traumatic stress disorder (PTSD), anxiety, and a sense of unworthiness around other veterans. Today, thanks to his Freedom Service Dog, Cypress, Tim says he is experiencing positive changes in his life. "I feel like some of my PTSD symptoms are becoming manageable or at least tolerable, and I look forward to the future."



(3) charity that is rated as a four-star nonprofit organization by **Charity Navigator**.

This highest rating indicates that FSD exceeds or meets best practices and industry standards across almost all areas, including Impact & Results, Accountability & Finance, Leadership & Adaptability, and Culture & Community. It was also chosen for Charity Navigator's curated list of **highly rated nonprofits helping veterans and military service members**.

Freedom Service Dogs has earned the Platinum Seal of Transparency



from **GuideStar/Candid**. The Platinum Participant level requires that the organization share financial data and report on goals, strategies, capabilities, and programs.

You can donate [here](#) or by using the QR code above.

IAAO to offer Wellness Challenge at conference

Join the IAAO Wellness Challenge at the 2024 Annual Conference in Denver, Aug. 25-28 at the Colorado Convention Center, and enjoy some healthy fun with your peers as you work your way up the leader board and earn chances to win prizes.

To participate in the Wellness Challenge, download the “Heka Well” Challenge app and select “IAAO Wellness.”

The Challenge starts at 12:01 a.m. on Sunday, Aug. 25 and ends at 11:59 p.m. Wednesday, Aug. 28.

The IAAO conference app, with session and speaker information, is a separate app and will be released on Monday.

At the conference, stop by the registration desk to get your Wellness Challenge sticker to identify you to fellow participants so you can “Social Connect” with them to earn bonus points.

Engage in wellbeing activities



and earn bonus points to help you achieve your goals.

You will earn bonus points for each completed activity, such as Social Connect; donations to the Barbara Bruner Memorial Trust; add entries in the Gratitude Journal; and scanning QR codes at various conference locations.

All participants who reach 40,000+ cumulative points by the end of the Challenge will be entered into a random drawing for two \$75 e-gift card to Dick's Sporting Goods.

The final top 10 on the leader board will be entered into a random drawing for a \$150 e-gift card to Dick's Sporting Goods.

Winners will be announced via email by Wednesday, Sept. 5.

Conference Mobile App

IAAO has released the Conference Mobile App and it is available to download from the Google Play Store or Apple Store. Registered attendees also received an email with

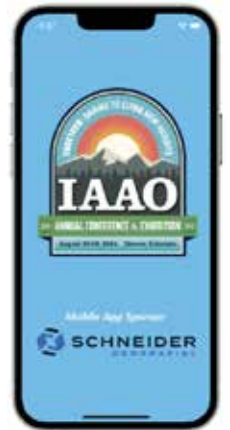
a direct download link.

The IAAO Conference mobile app includes the conference schedule, list of attendees, session materials, maps, and list of exhibitors and sponsors.

Download and install the mobile app

► To download the app to your phone or tablet, open the conference email and click on the button to send a message to your mobile phone to download or go to the Apple Store or Google Play Store and search for “Cvent Events.”

Once Cvent Events is loaded, search for 2024 IAAO Annual Conference.



Special thanks to the IAAO STRATEGIC BUSINESS PARTNERS



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

A Q&A with 1997 IAAO President Carol Kuehn, FIAAO

During your career, what changes have you seen in the attitudes towards women in the workplace?

The changes I saw during my career are by and large positive. I've seen women become more accepted in the assessment industry, but I still feel there's a lot of work to be done.



I think more women are getting in the business. And I think women are moving up from support positions into more responsible positions of leadership and management.

So, I think a lot of positives have happened, but there's still a long way to go, particularly when it comes to salary. Women still only earn \$0.80 on the dollar compared to men, so we have work to do, but I see progress being made in a positive way.

What was the most memorable thing you remember from your term as president of IAAO?

An item that is memorable to me was when I would travel on behalf of IAAO and speak to various assessment groups as president.

I was honored and humbled by those that elected me to that office, how gracious they all were, and I was very proud to speak with them about how IAAO has a professional home for all of them.

I would emphasize no matter what their job duties were, whether it be commercial valuation, personal property valuation, computer system support technology, mapping and so on, IAAO had a lot to offer them. So, in doing that, it helped me understand more about



Carol Kuehn, FIAAO

IAAO and I think the members all embrace the fact that there is something for me with IAAO. I was very proud to make those statements and hopefully that sunk in and garnered more members.

How did you get in the profession?

When I graduated from college, I was offered a job with the Hartford Insurance Group in Minneapolis and soon thereafter I was told that I was going to be transferred to the East Coast.

Wanting to stay in the Midwest, I started looking for another position and I learned that because of new legislation, the Wisconsin Department of Revenue had an assessment review unit that would review assessment practices statewide.

I applied for the job and I and three other young men were awarded the position. We were partnered with a mentor and got a great deal of formal education.

I learned the laws governing property assessment, and taxation in Wisconsin, and I was able to move up the ladder with the

Property Tax Bureau and ultimately when I left, I held the position of assistant equalization chief for the entire state of Wisconsin.

I was recruited by the city of Stevens Point to fill their position as assessor and ultimately accepted the job and stayed with it for 28 years until my retirement. So, it was like most people in this business, it was by accident. It was not intentional.

It's been very rewarding and I'm glad those little twists in my career steered me towards the property assessment business and ultimately to IAAO.

How did you get involved in IAAO or how did you get involved there?

I was appointed to fill an unexpired term on the Awards Committee by then President Richard Chandler, and it was that service to IAAO and the volunteerism that I was able to give that led me to seek further involvement in IAAO.

I went on to serve on a wide variety of committees. I've chaired committees like the Budget Committee, the Ethics Committee, the Nominating Committee, and I've served on the Planning and Rules Committee as chair for many, many years. So, I was just kind of bitten by the IAAO bug.

And when I chaired the Nominating Committee, I recall many of the candidates, when asked why they were interested in running for election to either the board or office, they said they wanted to give back to the profession that has done so much for them.

And I think IAAO has offered many people a lot of good things and there's a genuine sense of wanting to volunteer with IAAO and give back to the profession that

has been so meaningful. And it was this giving back to the profession that led me to volunteer in a wide variety of capacities.

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

The person that stands out to me is Barbara Brunner.

She was the first IAAO woman president and she was extraordinarily generous with herself and with giving me advice along the way. She would be someone that I would point to as a role model and someone that was quick to help whenever she could.

And of course, Richard Chandler, the president that gave me my first appointment to fill an unexpired term on a committee, was also someone that was very helpful to me.

But Barbara Brunner ... she was just an outstanding person and a great leader for IAAO.

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

For someone just starting out, I would advise them to embrace the fact that school is never out for any of us and that they grab as much education as they can.

Whenever opportunities present themselves, I would highly recommend that they always seek out further education and I think it's important that we recognize that people do move around in this profession, and I think the quality of someone's work is something that is constantly under review.

How do you think the work we do as appraisers impacts the change you've seen you're your career?

I think the impact the assessment community has made on the industry is that it has become more professional.

I think there are greater opportunities to improve one's knowledge and experience. I think there's been a higher profile for women in the assessment business. I think the commitment that people have to the profession has grown im-



1985 IAAO President Barbara Brunner

mensely.

I think sometimes those working in the assessment field feel like an orphan. No one as a child ever said, "When I grow up I want to be an assessor."

So, I think many people fell into this business in a roundabout way. But I think the commitment that people have in this business is remarkable and I think that more and more women are moving from support positions into positions of leadership and management in the business, so that's all a good thing.

What do you see for the future of the profession?

I think what we're seeing now and what I think will be ongoing for some time is a movement to contract assessment, and I think it boils down to money.

Municipalities and governmental entities can pay the same salary, but if they don't have to pay the benefits, they're saving considerable money. And as time goes on and costs go up, this number only increases.

So, I think the profession is moving towards not having people directly on the payroll, but having professionals serve as contract assessors or contract service providers.

I think the future is also embracing technology in a greater way, and I think that will be ongoing. I think the outcomes that technol-



2009 IAAO President Josephine Lim

ogy can provide are moving accuracy in a more precise way. So, I see the future as embracing greater technology and also moving more towards the private sector for the sake of financial savings.

If there's anything you want to add that sort of has stood out during your career that you really notice.

I've been very privileged to have many communications over the years from past and present women IAAO presidents and it's very rewarding.

Knowing that they are reaching out to me for advice and help and I'm glad to do that whenever possible. So, I think an added benefit that people don't always recognize they have with IAAO membership is that there's a large pool of people that are out there, ready and willing to help them in any way they can.

And I was fortunate that other women IAAO presidents have reached out to me for that kind of help, particularly Josephine Lim when she was president.

She phoned me almost weekly and we had a lot of wonderful discussions on IAAO and the future of IAAO and I miss her a lot. She was really a star for IAAO, and I think having this great pool of people and the networking opportunities from IAAO are something that I don't think people realize and don't appreciate enough.

+ IAAO GOVERNANCE

Candidate profiles: 2025 IAAO Board of Directors

PRESIDENT-ELECT

BILL HEALEY
Chief Assessor
Lewiston, Maine



I have been in the assessing profession for 27 years, and a member of IAAO for 26 years.

I have served as Assessor for the towns of Cumberland, Yarmouth, and Scarborough, Maine. I currently serve as Chief Assessor for the City of Lewiston, Maine.

I have been very involved with IAAO serving as Vice President in 2024, the Board of Directors from 2000 thru 2022, the Membership Services Committee, 2 years as Chair, the Ethics Committee, Nominating Committee, and currently the Governance Committee.

I was awarded the IAAO Residential Evaluation Specialist Designation in 2019, and hold the Maine Certified Assessor-3 Designation. I serve as Education Chair for the Maine Association of Assessing Officers (MAAO); a position I have held for the past 20 years.

I served 2 terms as President for the MAAO, Vice President of the Northeastern Regional Association of Assessing Officers (NRAAO), and currently serve on the NRAAO Budget Committee.

If elected President-Elect, one of my goals is to help small jurisdictions with limited staff and revenue, get the assistance and training they need.

I work in a small jurisdiction and understand the hardships of limited staffing and limited budgets.

Another goal is to increase membership in rural areas by showing the assessors in these areas the value of an IAAO membership. I truly believe I have the qualifications and experience to serve as President-Elect of the International Association of Assessing Officers.

Also working in a small jurisdiction, I believe I can bring a different and unique perspective to the Board.

VICE PRESIDENT

TERRY TAYLOR, CAE, RES, AAS, FIAAO
Director Real Estate
Residential Valuation
Orange County, Florida



Professional Experience

Working in the Assessment profession for 34 years offers exceptional expertise in the appraisal industry. Experience coupled by IAAO's professional designations, Certified Assessment Evaluator (CAE), Residential Evaluation Specialist (RES) as well as the Assessment Administration Specialist (AAS) provides the foundation with your support to serve IAAO Membership as Vice President. Experience volunteering with IAAO includes: Region 3 Director 2021-2023. Procedural Rule updates, Certificate of Excellence in Assessment Administration enhancements, International Engagement, Education, Professional Development and IAAO Fellows recognition.

Representation Goals

Goals include enhancing educational opportunities ultimately creating growth in membership, professional development and international partnerships while maintaining fiscal responsibility.

IAAO Involvement and Leadership

- IAAO Senior Instructor
- IAAO Member since 2008
- Member Recognition Committee 2014-2017
- Secretary Member Recognition 2014-2015
- Chair Member Recognition Committee 2016-2017
- Fair+Equitable Article Co Author 2018
- Professional Development Committee 2018-2019
- International CEAA Task Force 2018
- Chair International Designation Equivalency Task Force 2019
- Professional Designation Advisor 2010-Present
- Certificate of Excellence in Assessment Administration (CEAA) Mentor
- Finance Committee, Governance Committee, Executive Director Search Task Force
- IAAO Instructor of Excellence 2019
- IAAO Ian McClung Global Award 2019
- Kenneth J. McCarren Award 2021-2022
- Clifford B. Allen Member of the year, 2023

State Activities and Leadership

Florida Chapter IAAO Member since 1993, Real Property Committee 2016-Present, Chair Real Property Committee 2018-Present, Florida Chapter Member of the Year 2019, Professional Designation Advisor 2012-Present, Annual Seminar Presenter 2013, 2015, 2019, Interactive Discussion Facilitator 2017, 2019, 2023, 2024

Education

University of Central Florida Bachelor of Science Business Administration

Important dates

Tuesday, Aug. 15

The slate of candidates nominated is certified by the Nominating Committee Chair to the Executive Director by Aug. 15. IAAO will post the list of candidates following certification and notification to the candidates. IAAO shall publicize the names of the nominees as soon as possible.

Monday, Sept. 2

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

Tuesday, Oct. 1

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

Nov. 1-15

Election in progress. Ballots shall be sent electronically to all regular members by Nov. 1. A separate ballot shall be sent electronically to all associate members and shall contain only the candidates for the Board of Directors' associate member position.

Wednesday, Nov. 20

Election results are certified.

Monday, Dec. 9

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

After challenge deadline

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

Candidate profiles: 2025 IAAO Board of Directors

REGION 1

ALLEN JOLLEY
Principal Appraiser
Los Angeles County



Hailing from the West Coast of the United States, I hope to increase the impact of IAAO in areas where there currently isn't a whole lot of participation with IAAO Programs and education. I have spent the last 19 years in the appraisal industry and have loved every minute of it. As a member of the IAAO Education committee and IAAO Instructor, I see how the IAAO classes lead to a better understanding of assessment theory and lead to designations and better appraisals.

I have served as a member of the board for the Los Angeles County Chapter of IAAO for the past 9+ years, serving as President twice, as well as Vice President, Secretary and Treasurer. I am currently a regular board member of the chapter. This is my second year on the Education Committee of IAAO and I have the honor of working with some amazing instructors, coordinators and educators. We strive to implement the vision of IAAO in education and provide as many opportunities as possible for people to take classes. I am also a candidate for the AAS designation and hope to have that completed soon.

My goal is to be a conduit for the members to share their thoughts, ideas and recommendations to the Executive board and committees. I want the membership to be more involved in where we are headed as an organization. There are opportunities for expansion internationally and also within North America. We are getting there and I hope to be a part of the continuation of what has been occurring.

REGION 1

DAMIAN LARA
Assessor, Bernalillo
County, New Mexico



Damian Lara brings a wealth of experience and perspective as Bernalillo County Assessor. His experience as a young person working the fields in eastern New Mexico and exposure to stark differences in the quality of life among neighboring communities inspired him to pursue higher education and a career in government. Mr. Lara earned a bachelor's degree in political science and philosophy from Brown University and a law degree from the University of New Mexico School of Law.

His public service career began as congressional staffer with the U.S. House of Representatives and includes service as deputy assessor for Bernalillo County and leadership roles with the Assessors' Affiliate of New Mexico Counties; and deputy director for economic development, City of Albuquerque. Legal experience includes representation of property tax and real estate, staff attorney for the NM Legislature drafting bills in the property tax code, and private practice.

Damian has also implemented a Generative AI tool to assist and educate property owner as part of a comprehensive "Know Your Value" public education and outreach campaign.

He hopes to embark on an outreach campaign bring awareness of the IAAO Library, resources and assistance for all Assessing Offices, especially rural and smaller jurisdictions.

He has presented at several IAAO conferences, including the IAAO Legal Seminar and GIS/Val Tech.

Candidate profiles: 2025 Board of Directors

REGION 2

TIM HALL SR.
Property Evaluation
Analyst-Supervisor,
Mobile County,
Alabama



Hi, I'm Tim Hall Sr., candidate for Region 2 Board of Directors! I am super-excited for the opportunity to serve you!

Since 2012, I've been taking IAAO classes as I moved from residential appraiser to commercial appraiser, structuring and training our jurisdiction commercial team and now am an analyst/supervisor concentrating mainly on hotels, malls, and shopping centers.

Attending my first IAAO International Conference in Minneapolis allowed me to see the big picture of IAAO and energized me to become more involved in IAAO. After the Minneapolis conference, a few Alabama members and myself took the helm and chartered the Alabama Chapter of IAAO.

After holding several offices and now past-president, I encourage everyone to get involved, volunteer for committees and task forces and attend IAAO conferences for well-rounded educational growth.

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

One of my goals is to show and make sure everyone receives value from being a member. IAAO has many untapped resources available to its members. My goal is to insure that everyone is aware of and takes advantage of what IAAO has to offer. I respectfully ask for your vote for Region 2 Board Member. You will always be glad you took action with me.

IAAO leadership activities/awards

- Advocacy Task Force, 2024
- Mentor 2.0 Task Force, 2024
- Certified Instructor, 2023
- Diversity and Inclusion Task Force, 2022
- Matylda Zurowska Hudak Member of the Year Award 2021
- Outstanding Chapter/Affiliate of the Year Award 2021
- International Conference Attendee 2018, 2021, 2022, 2023

REGION 2

GINNY WHIPPLE, AAS
Bartholomew County
Assessor, Columbus,
Indiana



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

I believe that experience and dedication make me the candidate of choice for Region 2 in the 2024 election. We are the premier organization for setting the standards and education experience worldwide for mass appraisal. I believe that by working as a team and understanding the desires of the membership, we can make the best decisions necessary to facilitate a strong IAAO for the future.

I am a part of the Advocacy Task Force and have chaired and been appointed to a variety of Task Force and Committees working for IAAO's success since the early 2000s. I was instrumental in influencing the Indiana Legislature to make five IAAO classes a requirement for Assessor's statewide and also pay for those classes. I believe we have a professional organization second to none and I want to be a part of making that organization even greater. I appreciate your support.

Designations, certifications, and accomplishments

- Assessment Administration Specialist, IAAO
- Elected Bartholomew County Assessor 2019 thru 2026
- 34 Years Mass Appraisal Experience
- Indiana Certified Level III Assessor/Appraiser
- IAAO Senior Instructor
- IAAO Course Coordinator for Indiana
- 2011 Member of the Year Award
- 2020 Clifford B. Allen Most Valuable Member of the Year Award

REGION 2

VIVIAN WILHOITE
Assessor, Metro Nashville
& Davidson County,
Tennessee



I humbly ask for your vote and support for IAAO Board Member, Region 2.

Serving on the inaugural Diversity, Equity, and Inclusion Committee and currently on the Affinity Group Research Task Force has been an honor. My goal is to build on the work of all committees, supporting their recommendations while seeking increased membership, feedback, engagement, and collaboration with Board Members to improve mass appraisal education.

I was excited to be recently elected to my third four-year term as the Assessor of Property of Nashville & Davidson County, Tennessee, and I remain ready to serve the members of IAAO as a Board Member.

IAAO

- Member (1987-1989) (2016 to current)
- State Representative, 2023-current
- Task Forces: Affinity Group Research-2023-current/Diversity, Equity & Inclusion-2021, 2022/Standards of Public Relations-2021, 2022

Presentations

- IAAO 2019 Conference, Covid-19 Pandemic Impact on Real Estate Values & Valuation

Leadership

- TIAAO Executive Board
- TIAAO Awards, Board Member, Bylaws, Audit Committees & Policy Committees

Awards

- IAAO Certificate of Excellence in Assessments Administration 4/2019 -12/2024
- TNAAO Three Star Certification 2021/2023

Education and professional development

- Completed all courses for IAAO AAS designation
- Local Gov't Leadership -Naifeh Center for Effective Leadership-Institute for Public Service at the University of Tennessee-Knoxville
- Certified Public Admin.- County Technical Assistance Service Institute of Public Service, Univ of Tennessee-Knoxville
- Bachelor of Business Administration, Tennessee State University, 1987

Professional experience and initiatives

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

Candidate profiles: 2025 Board of Directors

REGION 3

SCOTT RUSSELL, AAS,
PPS, RES
Property Appraiser,
Monroe County, Florida



Professional Summary: Bachelor of Science: Real Estate (Florida State University), Fee Appraiser (1991-2007), State Certified Residential Real Estate Appraiser (1995-2003), State Certified General Real Estate Appraiser (2003-present). Public Sector Experience: Monroe County Property Appraiser's Office (January 2007), Promoted to Assistant Property Appraiser (2011), Elected as Property Appraiser for Monroe County (2012), Re-elected in 2016, 2020, and 2024.

Completed the following IAAO courses: 102, 102.112, 201, 300, 311, 331, 332, 333, 400, 402, 500, 600, 601. Various workshops including: 552 & 553.

Designations earned: Assessment Administration Specialist (AAS), Personal Property Specialist (PPS), Residential Evaluation Specialist (RES), and attended and passed the Instructor Evaluation Workshop (IEW) in 2019. Earned Florida's Certified Florida Appraiser (CFA) and Certified Cadastralist of Florida (CCF) designations. Obtained American Society of Appraisers, Accredited Senior Appraiser (ASA) designation.

Professional Leadership: Current President, Property Appraisers Association of Florida (2023-2024), Vice-President (2022-2023), Secretary (2021-2022), Board Member (2018-2019), (2019-2020)

Community Involvement: Past President of the Sunrise Rotary Club of Key West (2021-2022), Vice-President (2021-2022), Secretary (2020-2021), Board Member (2018-2020). Active Member of Special Olympics (Monroe County Florida) GO AMBER!

Mission Statement: With over 30 years of experience in the appraisal and assessment field, I have attended numerous courses from various providers. The education provided by the International Association of Assessing Officers (IAAO) stands out as exceptionally beneficial, directly applicable to my daily responsibilities, and has significantly contributed to my professional growth and effectiveness as an elected official.

Looking ahead, I am eager to build upon the foundation laid by my predecessors, champion the educational opportunities provided by IAAO, and demonstrate the direct relevance of the material offered and its applicability.

ASSOCIATE

BILLY BURLE
Director, Sales and
Customer Service,
Data Cloud Solutions,
a Woolpert Company,
Tennessee



Billy Burle has worked in the mass appraisal industry for 24 years consulting with hundreds of jurisdictions to implement geospatial and mobile-based technologies to improve workflow processes and increase productivity.

Billy has an extensive background related to geospatial technologies, mobile platforms, and land records management systems. He was a research team member on the U.S. Department of Housing and Urban Development Project: The Feasibility of Developing a National Parcel Database and has written multiple congressional testimonies covering geospatial and cadastral-related topics.

Billy has had multiple articles published in IAAO's "Fair+Equitable" magazine, including:

- Author - The three pillars of efficiency gains — F+E December 2023 Issue
- Author — It's time to get mobilized — F+E May 2022 Issue
- Co-Author - Finding statewide comparable sales using GIS — F+E July 2017
- Co-Author - Choosing a technology path in a difficult economy — F+E April 2009

Volunteer Work

- IAAO Governance Committee — 2024 IAAO Governance Committee — 2023 IAAO Governance Committee — 2022 Member FGDC Cadastral Subcommittee
- Member TIAAO Vendor Relationship Committee

My three years of service on the Governance Committee have equipped me for board duties. I possess a robust understanding of IAAO's governing documents, including its bylaws and procedural rules as well as the association's mission and vision.

As a board member, my primary goal for the Association is to enhance its engagement. I aim to achieve this by implementing strategies that promote inclusivity, collaboration, and expansion of our network of supporters. I seek to prioritize initiatives that address pressing issues and advance the Association's mission effectively. Through transparent communication, strategic planning, and active participation, I am committed to realizing these goals and driving positive change within the organization.

ASSOCIATE

PETER SLOVER
Partner, Linebarger
law firm, Austin, Texas



Pete Slover leads the Linebarger firm's government relations strategy, cultivating relationships with key lawmakers and stakeholders, and advocating for the firms interests in the ever-evolving legislative landscape.

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

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

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

As a former Special Counsel and Director of Criminal Investigations for the Texas Comptroller, he led the development of legislation and technology for data-driven identification of state sales tax underpayments.

Pete's work for international clients and his experience with tax matters led to his appointment in 2015 as Honorary Consul for the Grand Duchy of Luxembourg in Texas.

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

Why I give to IAAO: A Q&A with donor Shawn Wilson

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

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

How did you hear about IAAO, and why did you join?

While serving as chair of the Appraisal Practices Board of the Appraisal Foundation, I attended the 2016 IAAO International Conference in Tampa, Florida.

At that time, the valuation and assessment communities were abuzz with topics relating to dark-store theories and other contentious issues, so I was looking for research and education.

During the conference, I met the marvelous Mary Odom, who filled me in regarding the library and her work there.

I soon joined IAAO for two primary reasons: 1) to enjoy **Paul V. Corusy Memorial Library** privileges and 2) all those other great benefits.

During the next few years, I received Mary's assistance with several research projects.

Elizabeth Ferguson, the IAAO librarian, has likewise proven to be a fantastic resource since she came on board in 2022.

You gave a matching donation to the Paul V. Corusy Memorial Library. Why the library?

My assignments are limited to properties in litigation or on their



Shawn Wilson

way to litigation, so I often need specialized information to develop and defend my value opinions.

Finding and obtaining access to that type of research can be difficult because the body of knowledge is highly dispersed and is often behind paywalls.

As a result, I have long followed the advice of Albert Einstein: "The only thing that you absolutely have to know is the location of the library."

I have donated to the IAAO library because it is an excellent professional resource, and I know that funds are needed to buy and/or subscribe to the many sources of authoritative publications offered by many different providers.

I also donate because it takes money to support talented personnel who apply their specialized library science skills to the vast body of real property valuation knowledge.

► How has IAAO impacted YOU?

Send your story to **Leann Ritter**, director, strategic partnerships.

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

For questions or more information, contact **Ashley Lathrop**, senior director of Business Innovation.

What do you wish everyone knew about IAAO?

Access to the Paul V. Corusy Memorial Library is a significant member benefit and can more than repay the value of membership dues for those who use it.

I fancy myself a good real estate researcher, having been at it since the olden days when "online" was a term related to laundry.

Do you remember when you could carefully craft a Google search and get a precise answer to your specific query as the top response? That doesn't happen as frequently these days.

The enormity of the digital information pool and relentless algorithm tweaking by search engine providers can make it more difficult to find needles in haystacks.

Luckily, IAAO members can phone a friend.

When I can't find what I'm looking for, the IAAO librarian can almost always conjure up some helpful advice or elusive data.

SHAWN WILSON is founder and owner of Compass Real Estate Consulting Inc., based in Florida, and specializes in expert testimony and litigation support.




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

Learn more at www.iaao.org/irs2024

Voters in several states can slash — or abolish — property taxes this fall

Property tax measures will be on the November ballot in at least seven states. Most would limit what homeowners have to pay, but two would eliminate the tax completely.

BY ZINA HUTTON

Property taxes have never been popular. They're paid out in large chunks, and people resent having to keep paying large sums for houses they already own. They're especially unpopular right now, with rising home values leading to bigger tax bills after renewed assessments.

Two states were seeing efforts to abolish property taxes entirely, with Michigan's AxMiTax and North Dakota's End Unfair Property Tax both sponsoring ballot measures this year.

The Michigan effort didn't make the ballot after organizers failed to gather the necessary signatures.

These groups express the belief that their respective states are spending too much and don't need to collect property taxes.

Proponents of these ballot measures suggest that states and localities should replace property taxes entirely with other forms of revenue such as increased sales taxes. In North Dakota, former GOP state Rep. Rick Becker chairs the ballot initiative's sponsoring committee, which in June turned in more than the required number of signatures to qualify for the ballot.

He argues that property taxes should be abolished because "personal freedom and property are completely linked."

In [the first of a six-part video series](#) explaining the ballot measure to North Dakotans, Becker asks viewers, "Do you really own your

In brief

- Seven states are expected to see property tax limitations on the ballot in November.
- Two would eliminate the property tax entirely, but most would limit taxes for the elderly or veterans, or peg increases to inflation.
- Critics of these measures warn that property taxes provide an irreplaceable source of revenue.

property if government can come in and take it from you?"

But critics say that abolishing property taxes altogether is a step way too far.

The North Dakota measure calls for legislators to make up for lost revenue but offers no guidelines for how they're supposed to find \$1.3 billion worth of cuts or increases to other forms of taxation.

"Our coalition's not coming together to say that property taxes are perfect, and nothing should be done," says Chad Oban, who chairs Keep It Local, a group opposing the measure.

"Our coalition is basically saying this isn't a solution."

The importance of property taxes

Property taxes are the **single largest source of revenue** under state and local government control.

They represent the largest source of funds for local government services, including schools.

And property taxes are more sta-



Meridian, Idaho, is one of the nation's fastest-growing cities, but local officials complain services are limited by caps on property tax growth enacted by the state.

ble than taxes on sales and income, providing a reliable stream of cash even during economic downturns.

The most famous ballot initiative of modern times is Proposition 13,

which California voters approved back in 1978.

That helped trigger an anti-tax movement across the country. Its limitations on tax increases continues to have effects on finances for the state and local governments, although it remains largely popular with the public.

Most of the measures proposed this year don't attempt to abolish property taxes entirely.

Instead, they seek to ease the burden on homeowners.

A proposed measure in Kentucky would exempt homeowners who are 65 or older from having to pay property taxes.

Virginia has a ballot measure providing greater property tax exemptions for more veterans, and Colorado voters might see a similar initiative.

New Mexico is already one of at least 34 states with a total property exemption for veterans with a 100% permanent disability, but voters there will see two property tax measures related to veterans and their survivors.

The first applies to all disabled veterans and their widows or widowers, with the exemption amount based on the veteran's federal disability rating.

The second is an amendment that would apply to all honorably discharged veterans and their widows or widowers, increasing their property tax exemption to \$10,000, which would be adjusted for inflation.

Florida and Colorado will each see measures to limit property taxes based on inflation and home values.

Florida's measure would reduce the taxable value of a property, while also providing annual adjustments for inflation.

In Colorado, an additional measure would cap property tax revenue growth at 4%.

"Our ballot measure is balanced and thoughtful," said Dave Davia, CEO of Colorado Concern, one of the conservative groups backing the proposed ballot measure.

"We very intentionally protected funding increases for teachers, firefighters and other local districts, but we did so in a way that will end these crushing property tax increases once and for all."

ZINA HUTTON is a staff writer for Governing.

► This article was originally published by [governing.com](https://www.governing.com) and is reprinted with permission.



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DECEMBER 12 - 13, 2024 • CHICAGO, ILLINOIS

Sign up for the annual Legal Seminar

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

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

Registration

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

From Nov. 8 to Nov. 29, fees increase to \$710 for members and \$950 for nonmembers.

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

Session information

Full session descriptions and a brochure will be available in September.

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

Continuing education

Attendees will receive IAAO continuing education credits, and

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

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

Hotel reservations

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

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



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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



Coming in 2025: Workshop 265 — ‘Valuing Properties With Renewable Energy Resources’

IAAO is excited to announce an upcoming workshop, “Valuing Properties With Renewable Energy Resources.”

This workshop is designed for appraisers and assessors who want to enhance their knowledge and skills in the rapidly evolving field of renewable energy.

Workshop objectives

By the end of the workshop, learners will be able to:

- Demonstrate their understanding of relevant renewable energy concepts.
- Apply approaches to valuing properties with renewable energy sources.

Stay tuned

Details on dates and registration will be announced in 2025.

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OCTOBER	400: Assessment Administration	\$509 members, \$735 non-members
	850: CAE Case Study Workshop	\$349 members, \$499 non-members
NOVEMBER	151: Uniform Standards of Professional Appraisal Practice (National)	\$349 members, \$499 non-members

2024 Self-Study Courses

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

Get started at www.iaao.org/fasttrack

Get on the FAST TRACK to your next IAAO designation!





GeoAI for government and property assessment: A thought leadership perspective

BY CHARLES STANTON

In the digital age, the integration of artificial intelligence (AI) and geospatial technology, collectively known as GeoAI, is transforming how governments and municipalities operate.

One of the most compelling applications of GeoAI is in property assessment — a critical function for governance, urban planning, and revenue generation.

GeoAI is revolutionizing property assessment, driving efficiency, accuracy, and fairness, and what the future holds for this innovative convergence.

The paradigm shift: From traditional methods to GeoAI

Traditional property assessment methods often involve manual inspections, subjective evaluations, and dated data, leading to inconsistencies and inaccuracies.

These inefficiencies can result in economic disparities, public distrust, and suboptimal urban planning.

Enter GeoAI, a game-changer that combines high-resolution aerial imagery, machine learning, and geographic information systems (GIS) to automate and enhance

property assessment processes.

Key benefits of GeoAI in property assessment

1. Enhanced accuracy and consistency

GeoAI uses AI algorithms to analyze vast amounts of geospatial data, identifying property characteristics with unprecedented precision.

These algorithms can detect nuanced features such as building heights, roof conditions, and recent modifications, ensuring that property valuations are based on current and detailed information.

This automation minimizes human error and subjectivity, resulting in more consistent and fair assessments.

2. Real-time data and dynamic updates

Frequent updates of aerial imagery allow GeoAI systems to provide real-time data on property changes.

Governments can monitor construction activities, renovations, and environmental changes, ensuring that property records are up to date. This real-time capability is particularly valuable for municipalities aiming to maintain accurate tax rolls and maximize revenue generation.

3. Increased efficiency and cost savings

By automating the property assessment process, GeoAI significantly reduces the need for labor-intensive field inspections.

This shift not only accelerates the assessment cycle but also lowers operational costs. Governments can reallocate resources towards other critical areas, such as public services and infrastructure development, enhancing overall efficiency.

4. Improved transparency and public trust

Transparent and data-driven property assessments foster public trust. By using GeoAI, governments can provide residents with clear and objective explanations for property valuations.

This transparency helps mitigate disputes and enhances the legitimacy of tax assessments, contributing to a more harmonious and cooperative community relationship.

Future prospects and challenges

While the benefits of GeoAI are compelling, its adoption is not without challenges.

Data privacy concerns, the need for substantial initial investments, and the requirement for skilled personnel to manage and interpret geospatial data are significant obstacles. However, the rapid advances in AI technology and the growing body of success stories suggest a promising future.

Integration with emerging technologies

The future of GeoAI in property assessment will likely see deeper integration with other emerging technologies such as Internet of Things (IoT) and blockchain.

IoT sensors can provide additional real-time data on property conditions, while blockchain can ensure secure and transparent data transactions, further enhancing the accuracy and credibility of property assessments.

Expanding beyond property assessment


The principles and technologies underpinning GeoAI can be extended to other governmental functions, such as public health, environmental monitoring, and transportation planning. For example, GeoAI can help monitor air quality and track the spread of diseases, enabling proactive public health interventions.

GeoAI stands at the intersection of AI and geospatial technology, offering transformative potential for government operations and property assessment.

By embracing GeoAI, governments can achieve greater accuracy, efficiency, and transparency in property assessments, leading to fairer taxation and better urban planning.

While challenges remain, the continuous evolution of technology and the expanding repository of best practices point towards a future where GeoAI is a cornerstone of smart governance.

CHARLES STANTON is director, US Solutions Engineering, Nearmap




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Wednesday, August 28
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Any questions about IAAO Education? Join us for the Education Committee Networking Hub at The 2024 IAAO Annual Conference.





'By teaching you will learn. By learning you will teach'

IAAO's 48th President Ian McClung and IAAO history

BY ELLEN BRIDEAU

The International Association of Assessing Officers thrives because of the exemplary leadership it has enjoyed, both past and present.

As a member of the historian task force, I was tasked with researching IAAO's commitment to internationalism, and one leader stood out who truly embodied this dedication: former IAAO President Ian McClung.

His leadership and vision left a lasting impact on the association.

IAAO HISTORY

Recently, I had the honor of interviewing Annabell McClung, his widow, who graciously shared her treasured memories and insights about Ian's influential tenure and the enduring legacy he left.

Annabell's reflections offer a unique and heartfelt perspective on the history and evolution of the IAAO, illuminating the man behind the presidency and his unwavering commitment to the association's mission.

I hope you enjoy reading Annabell's responses to my questions as much as I enjoyed my time speaking with her.

Ian McClung and IAAO, by Annabell McClung and family

What are some of your fondest IAAO memories?

We as a family have many fond memories of our time with the IAAO.

Ian participated in meetings and

conferences from the Atlantic coast to the Pacific.

We enjoyed meeting people from all over the world in St. Andrews by-the-Sea and in Vancouver, New Brunswick, Canada, where his term as president began in 1983.

Ian loved IAAO for the many lifetime friendships and the education it provided to its worldwide members.

Our children participated in travel on occasion as they knew many members and enjoyed the connections.

England was an exciting memory for us as our daughter turned 18 during that trip. Vienna and Scotland were also wonderful memories. Ian's closest friends were made through the association and therefore were household names.

Stories were shared often around the dinner table, so the children

were well versed with the stories. They were very proud of Dad's accomplishments and would offer to help in any way they could at the conferences. Our trip to the States in particular, allowed these connections to blossom.

Was there work and family life balance?

Ian was always open with his activities with work and with IAAO.

He was an assessor 24/7 and his profession was a way of life. His closest friends with the association were family friends as well. Visits back and forth were quite common where the children would be able to get to know and love them.

I would travel with Ian as much as possible, particularly to the fall conventions. I would look forward to seeing our friends and catching up. This continued for as long as

Ian was alive and to some extent following as I was invited to attend.

Ian believed that balance was very important in "valuation" and in family life. He was always an involved hockey father, active in the church, and supportive of the children's education and social lives.

What was Ian was most passionate about?

He was passionate about the continuing education and lifelong learning of the assessors and the members of the association.

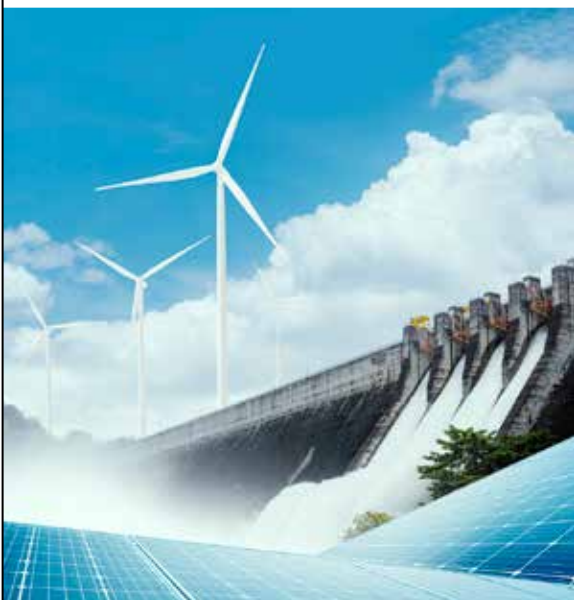
He had a particular passion for ethics, credibility, following the rules and integrity. He felt that sharing knowledge and best practices worldwide was essential to the ongoing success of the profession.

He wanted people to connect worldwide and to do so, educa-



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tion materials must be available in many languages.

Meetings must be had in a variety of venues in order to allow the membership to grow and people to attend. Communication and positive marketing were also required.

What are some achievements or projects Ian was especially proud of?

Membership expansion of the international aspect of IAAO was of particular pride to Ian.

He focused on having international members share their experiences and knowledge with others so that membership would grow.

And it did!

People would bring other members into IAAO, and new countries would become interested in what the association had to offer and jump on board. The sharing of knowledge, education and best practices became the attraction. International members were encouraged by Ian to become active on committees.

How do you believe Ian's contributions have shaped IAAO's legacy?

Ian was the one of the first international members to be nominated to the Board and then was the first to be nominated for international president.

He was someone that they knew and respected.

He was not chosen because he was Canadian, he was chosen for who he was and what he offered the association. Fortunately for the IAAO, many others were able to follow. It is truly an international association.

What will people remember most about Ian's work with IAAO?

Ian "walked the talk" consistently throughout his career.

He believed in integrity. He was focused on expanding the international aspect of the association. He



Anabell and Ian McClung

was honored with the naming of an annual award, "Ian W. McClung International Award."

As a family, we are extremely proud of this. Even though he wasn't here, we believe in our hearts that he knows. Congratulations to Jan G.E. Gieskes, FIAAO, the first recipient!

What were some significant challenges?

One shouldn't become an assessor if you cannot deal with challenges from the staff and the public that

you represent.

There are many different personalities that belong to the association. Some will agree and some will disagree. You have to believe in what is right and stick to your point. Integrity is key.

I was present when a lawyer stood up at a meeting and said, "McClung ... I don't always agree with you, but I sure want you at my back in court!"

Applause followed.

I would say this comment was back door positive! It was more

important for Ian to be respected than to be liked.

What are highlights of Ian's work?

After Ian passed in 2009, letters were received worldwide thanking Ian for the different ways he had helped them in his work with IAAO.

For example: Josephine Lim, IAAO president in 2009, relayed the following in a letter:

"On behalf of the IAAO members, I send my deepest condolences. I also celebrate the life of a great leader with a huge heart, who cared for his members, his staff and his family and friends, who worked hard for IAAO and championed doing the right thing until he could do no more."

The director from the Alberta Department of Energy shared:

"Ian was truly one of the best and unique people I have ever had the good fortune to know in my life and everyone is a lot poorer

with his passing."

"By teaching you will learn. By learning you will teach" is displayed on the wall of the city of Calgary's Ian McClung Learning Centre at the Assessment Office. IAAO members have had their meetings there. I met them there.

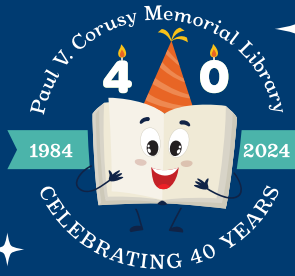
My hopes for IAAO are, "always think positive and keep the international growing and moving into the future.

"Remember to be proud of your organization and being a member! Walk the talk!"



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+ MEMBER NEWS

► New Designees

AAS

ASSESSMENT ADMINISTRATION SPECIALIST



JOEL CUTHBERT, CAE, AAS, earned the Assessment Administration Specialist designation. He is a commercial appraisal manager with Arapahoe County, Colorado. He's been in the profession for 23 years.



JENNIFER E. SANTINO, AAS, earned the Assessment Administration Specialist designation. She is a CAMA specialist with Oklahoma State University Center For Local Government Technology. She's been in the

profession for seven years and holds a Bachelor of Science degree from East Central University in Ada, Oklahoma.

RICHARD P. SWIFT JR., AAS, earned the Assessment Administration Specialist designation. He is commercial analyst II with Orange County, Florida, Property Appraiser's Office. He's been in the profession for 28 years and holds a bachelor's degree in finance.



COLIN WILLIAMS, AAS, earned the Assessment Administration Specialist designation. He is a real estate modeler with the city of Milwaukee Assessor's Office. He's been in the profession for five years and holds a

Master of Science in mathematics from Loyola University Chicago.

CAE

CERTIFIED ASSESSMENT EVALUATOR



DEREK FISHER, CAE, earned the Certified Assessment Evaluator designation. He is appraiser III with Fairfax County, Virginia. He's been in the profession for 20 years and holds a Master of Business Administration from

The Robert H. Smith School of Business at the University of Maryland with a concentration in finance, and a Bachelor of Science in industrial engineering from the University of Miami. He also holds an MAI designation from the Appraisal Institute and serves as a candidate advisor.

CMS

CADASTRAL MAPPING SPECIALIST

KIMBERLY HORTON, CAE, RES, AAS, CMS, earned the Cadastral Mapping Specialist designation. She is a real property appraiser manager with Durham County, North Carolina. She's been in the profession for 35 years and holds a degree in business administration from the University of North Carolina-Greensboro.



RANDALL LYNCH, CMS, earned the Cadastral Mapping Specialist designation. He is a GIS technician with the Pulaski County, Arkansas, Assessors' Office. He's been in the profession for seven years and holds a Bachelor of Arts

from University of Arkansas at Little Rock in Little Rock, Arkansas.



SHAKEETA RENAE MARSHALL, CMS, earned the Cadastral Mapping Specialist designation. She is a GIS tech with the Pulaski County, Arkansas, Assessors' Office. She's been in the profession for eight years and is a member of the Arkansas Chapter of IAAO.

MAS

MASS APPRAISAL SPECIALIST



CHRISTOPHER M. LANDIN, CAE, RES, MAS earned the Mass Appraisal Specialist designation. He is managing director-chief appraiser with Landin & Associates Assessment Services LLC. He's been in the profession

for eight years and holds a Bachelor of Science degree in environmental science with a concentration in chemistry from the University of Tennessee in Chattanooga.

PPS

PERSONAL PROPERTY SPECIALIST

HALEY BRALEY, PPS, earned the Personal Property Specialist designation. She is a tangible personal property appraiser with the Pinellas County, Florida, Property Appraiser's Office. She's been in the profession for six years and holds a Bachelor of Arts degree from the University of South Florida in Tampa.

LORI A. DORIAN, PPS, earned the Personal Property Specialist designation. She is director of tangible personal property with the Pinellas County Property, Florida, Appraiser's Office. She's been in the profession for 29 years and holds a B.S. in business management and certified public accounting from the University of South Florida in St. Petersburg.

APARNA KRISHNAN, PPS, earned the Personal Property Specialist designation. She is a senior auditor with the Fairfax County, Virginia Department of Tax Administration. She's been in the profession for over 20 years and is a Certified Public Accountant and holds an MBA degree, with practice areas ranging from accounting, taxation, planning, financial technology management to representations.



years and holds a Bachelor of Applied Science, Management and Organizational Leadership from St. Petersburg College in St Petersburg, Florida.

ASHLEY E. KUBISIAK, PPS, earned the Personal Property Specialist designation. She is tangible personal property appraiser with Pinellas County, Florida, Property Appraiser's Office. She's been in the profession for four

RES

RESIDENTIAL EVALUATION SPECIALIST

BARRY T. EASLEY JR., RES, earned the Residential Evaluation Specialist designation. He is a commercial senior specialist with Montgomery County, Tennessee, Assessor of Property. He's been in the profession for five years.



MARK A. WADE, RES, earned the Residential Evaluation Specialist designation. He is an appraiser with Onslow County, North Carolina, Tax Administration. He's been in the profession for nine years and holds a Bachelor of Science degree from East Carolina University in Greenville, North Carolina.

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