



Winter 2013

NETWORK

VIRGINIA ASSOCIATION OF ASSESSING OFFICERS
The Quarterly Newsletter of Virginia's Assessment Professionals

*A MESSAGE FROM THE PRESIDENT
OMNI PRESENT!*

The 58th Education Seminar will be July 17-19 at the Charlottesville Omni. For several years, many of our members had indicated it was time for a change of venue, and our Education Committee Chairpersons, Elizabeth Craft and Jeff Davis did the legwork and the research to make it happen. The Educational Seminar is our most popular event, and we will continue to offer USPAP in addition to Professional Seminars on Convenience Stores and Using Excel for Residential Applications. The basic registration fee of \$80 will allow attendees to earn up to 15 hours of continuing education credit, which is an outstanding value for our members. We are also pleased to announce that our instructors will include Dr. Henry Riley CAE from Maryland, Ken Joyner, RES from North Carolina and Larry Clark, CAE from IAAO Headquarters in Kansas City, Missouri. Wednesday will include USPAP, Statistical Analysis, 2013 Legislative Update, Professional Development and Land Use. In addition to the professional seminars, Thursday will also include concurrent sessions Eco Housing and Environmental Concerns or an excellent personal property program for our members who work in the Commissioner's offices. The Seminar will conclude on Friday with a panel discussion on Manufactured Housing—Is it Real or Personal Property? **Online registration is currently available at vaao.org.**

We are also looking forward to hosting the Annual Conference at the Tyson's-McLean Hilton in Tyson's Corner, Virginia on October 30-November 1. (That's right, Thursday night will be Halloween!) Costumes are optional, but there will be a **prize for those brave enough to dress up**. Last month, the Professional Development Program Committee held a three-day workshop for the purpose of preparing candidates to take the Assessment Administration Specialist (AAS) case study examination. This was an initiative led by George Barham, RES who chairs the PDP Committee. As an organization, we are strongly committed to helping our members earn IAAO Designations. If there is sufficient demand, we could host a similar program next year for the RES case study. In conclusion, I would like to encourage anyone who has never served on a VAAO committee to step forward and be a part of this wonderful organization. A list of committee assignments is on the website at vaao.org.

Sincerely,
Larry Mackereth, CAE
VAAO President, 2012-2013

VAAO Officers and Directors

Larry Mackereth, CAE, President

Fairfax County, Dept. of Tax Admin.
Assistant Director., R.E. Division
12000 Gov't Center Pkway, #357
Fairfax, VA 22035
(703) 324-4941 Fax (703) 324-4935
E-mail: larry.mackereth@fairfaxcounty.gov

William Marchand, President Elect

Deputy Director
City of Norfolk R. E. Assessment
City Hall, Room 402
810 Union Street
Norfolk, VA 23510
(757) 664-4126 Fax (757) 664-4128
E-mail: billmarchand@norfolk.gov

Ron Agnor, First Vice President

City of Virginia Beach
Real Estate Assessor's Office
2424 Courthouse Drive
Virginia Beach, VA 23456
(757) 385-8549 Fax (757) 385-5727
E-mail: ragnor@vb.gov

Brian Gordineer, AAS, Second Vice President

City of Hampton
1 Franklin Street, Suite 602
Hampton, VA 23669
(757) 728-5165 Fax (757) 728-3510
E-mail: bgordineer@hampton.gov

Billy Driver, Treasurer

County of Roanoke
P. O. Box 29800
Roanoke, VA 24018
(540) 772-2040 Fax (540) 776-7129
E-mail: bdriver@roanokecountyva.gov

David Sanford, Secretary

City of Chesapeake
(757) 382-6363 Fax (757) 382-6844
E-mail: dsanford@cityofchesapeake.net

Greg Daniels, CAE, Immediate Past President

City of Lynchburg
900 Church Street
Lynchburg, VA 24504
(434) 455-3830 Fax (434) 847-1452
greg.daniels@lynchburgva.gov

Jeff Davis, Director 1 Year

City of Charlottesville
PO Box 911
Charlottesville, VA 22902-0911
jdavis@albermarle.org

Ryan Davis, Director 1 Years

City of Falls Church
rdavis@fallschurchva.gov

Pam Stepanick, Director 1 Years

County of Prince William
pstepanick@pwgov.org

Charles Vestor, Director 2 Years

City of Newport News
cvestor@nngov.com

Richard Woodson, Director 2 Years

City of Richmond
Richard.woodson@richmondgov.com

Tom Lander, Director 2 Years

City of Salem
PO Box 869
Salem, VA 24153-0869
tlander@salemva.gov

NETWORK Staff

Ryan Davis

City Assessor
City of Falls Church
Office of Real Estate Assessor
300 Park Ave, Suite 104W
Falls Church, VA 22046
Phone (703)248-5107

Lisa Freeman

Real Estate Appraiser

Stanley Wooten

Administrative Assistant

News from Around the Commonwealth...

Hampton's Office of the Assessor of Real Estate is pleased to announce that Steve Edwards has been promoted to Real Estate Analyst and Thomas Quick has joined the team as an Appraiser I.

Arlington County announced that Brian Ho and Andrew King were promoted from Data Technicians to Appraiser Trainees in our office.

Chester Carr also joined our office as our Lead IT Analyst. Chester comes from the Chief Financial Officer/ Department of Real Estate Assessment Service Division as the Operation Manager for the District of Columbia.

Fairfax County recently bid farewell to Valerie Amey, who retired after 29 years of service. Congratulations to Donne Wheeler, who is the new Office Manager for the Real Estate Division. Our office also has five new appraisers. Naza Mohammed was promoted to Appraiser from Administrative Assistant IV. Naza holds a Certified Residential appraisers license. JoAnne Malcolm was hired as an Appraiser. JoAnne worked for several years as an appraiser in San Diego, CA. Katie Timms and Jeff Noble were promoted to Assistant Appraiser from Administrative Assistant III. We are also pleased to welcome Jamaal Adams as an Assistant Appraiser. Jamaal was formerly employed as an Appraiser Technician in Arlington County.

**VIRGINIA ASSOCIATION
OF
ASSESSING OFFICERS**

**58th
EDUCATION SEMINAR**



JULY 17-19, 2013

OMNI HOTEL

CHARLOTTESVILLE, VA

***Virginia Association of Assessing Officers
Invites You to Experience Charlottesville
July 17, 2013 through July 19, 2013***

The Omni Hotel is on the Historic Downtown Mall, one of the longest outdoor pedestrian malls in the nation, with stores, restaurants, and civic attractions. The renovated Paramount Theater hosts various events, including Broadway shows and concerts. Local theatrics downtown include Charlottesville's community theater Live Arts. Outside downtown are the New Lyric Theatre and Heritage Repertory Theatre at UVA. Other attractions on the Downtown Mall are the Virginia Discovery Museum and a 3,500 seat outdoor amphitheater, the nTelos Wireless Pavilion. Court Square, just a few blocks from the Downtown Mall, is the original center of Charlottesville and several of the historic buildings there date back to the city's founding in 1762nd is within easy access to the University of Virginia, John Paul Jones Arena and the Charlottesville Regional Airport. Visit nearby historical attractions such as Monticello, Ash Lawn Highland, Michie Tavern, and the Downtown Mall.

New Wednesday Morning Session

New this year, there will be a two-hour session on Statistical Analysis on Wednesday morning from 9:30 to 11:30am prior to the opening session. There is no additional cost for anyone who paying the basic registration fee. Just let us know if you plan to attend when filling out the online registration form!

Complimentary Parking

Room Rate - \$139/night

Check In: 3:00 pm

Check Out: 12:00 pm

Please call (800) 494-9467 for reservations, Use Group Code - 11200106937

Or visit us at omnihotels.com

In order to guarantee your rate and reservation, the Charlottesville Omni Hotel must receive your registration no later than June 24, 2013. Rooms may be available after this date but not necessarily at the same rate. [Rates are applicable July 14, 2013 through July 21, 2013.](#) Rooms are subject to availability.

Group Reservations

Omni Charlottesville Hotel

212 Ridge McIntire Rd.

Charlottesville, Virginia 22903

Phone: (434) 971-5500, Fax: (434) 979-4456

DIRECTIONS:

Driving Directions

FROM I-64 (EAST OR WEST)

Exit 120; Follow 5th Street North 2 miles to Historic Downtown; Hotel is located on the right.

FROM CHARLOTTESVILLE AIRPORT – 15 MILES

Make a right off of Airport Road. Follow route 29 south for 8 miles to Route 250 Bypass East. Take 250 Bypass East to third stoplight. Turn right on McIntire Road. Go 7/10 mile to the second stoplight. Go through the stoplight and the hotel will be on the left.

•Taxi Service: Approximately \$25 – \$35 per way

DIRECTIONS FROM RICHMOND INTERNATIONAL AIRPORT – 80 MILES

Take 295 West to I-64 West. Stay on 64 west to exit 120 Charlottesville/5th Street. Turn right from the exit ramp. Go approximately three miles or through five stop lights. Hotel is on right.

DIRECTIONS FROM REAGAN/NATIONAL AIRPORT – 115 MILES

Take Route 66 West for 22 miles until you get to the 29 South exit. Follow 29 south until you reach the 250 Bypass east, go to third stoplight. Turn right onto McIntire Road. Go 7/10 mile to the second stoplight. Go through stoplight and the hotel is on the left.

DIRECTIONS FROM WASHINGTON DULLES AIRPORT – 105 MILES

From the airport take 28 South to 29 South for 90 miles to route 250 bypass east. From Route 250 East go to third stoplight. Turn right onto McIntire Road. Go 7/10 mile to the second stoplight. Go through stoplight and the hotel is on the left.

DIRECTIONS FROM THE NORTH –VIA ROUTE 29 SOUTH

Take Route 29 South into Charlottesville to Route 250 Bypass East. Take 250 Bypass East to third stoplight, turn right onto McIntire Road. Go 7/10 mile to the second stop light. Go through the stoplight and the hotel is on the left.

DIRECTIONS FROM THE SOUTH – VIA ROUTE 29 NORTH

Take Route 29 North to Route 250 Bypass East (29 North will turn into 250 Bypass east). Take 250 Bypass East to third stoplight, turn right onto McIntire Road. Go 7/10 mile to the second stop light. Go through the stoplight and the hotel is on the left.

58th VAAO EDUCATION SEMINAR

July 17 - 19, 2013

TUESDAY, JULY 16, 2013

6:00 pm to 7:00 pm EARLY BIRD REGISTRATION

WEDNESDAY, JULY 17, 2013

7:30 am to 5:00 pm REGISTRATION

9:30 a.m. to 11:30 a.m. STATISTICAL ANALYSIS (**NEW**)
Josh Myers, Consultant
Josh Myers Valuation Solutions, LLC

8:00 am to 10:00 am LEGAL SEMINAR/USPAP (7 Credit Hours)
William Henry Riley, DPA, CEA

10:00 am to 10:15 am BREAK

10:15 am to 11:30 am LEGAL SEMINAR/USPAP, continued

11:45 am to 1:15 pm OPENING SESSION/LUNCH (Box lunch provided)
Larry Mackereth, CAE, VAAO President
Maurice Jones, City Manager, City of Charlottesville - Welcome
Terry Rephann – Weldon Cooper Center – Keynote Speaker
George Barham, RES – New Designees

1:30 pm to 3:00 pm LEGAL SEMINAR/USPAP, continued

CONCURRENT SESSIONS:

2:00 pm to 5:00 pm LAND USE (3 Credit Hours)
Otho Fraher, CAE, MAI – VA Dept. of Taxation, Retired
Dr. Gordon Groover – VA Tech
Dr. Lex Bruce – VA Tech
Tommy Blackwell, Essex County, COR
Jason Hughes – VA Dept. of Taxation
Dean Cumba – VA Dept. of Forestry
Trey Davis – VA Farm Bureau

3:00 pm to 3:15 pm BREAK

1:30 pm to 4:30 pm

REAL ESTATE LEGISLATIVE UPDATE (3 Credit Hours)

Jim Hester, CAE, RES, MAI, SRA, Richmond City Assessor

Andy Herrick, Esq., Albemarle County

Charlie Crowson, Retired COR

Tim Shirocky – Director of Real Estate, Fairfax County

PROFESSIONAL ADVANCEMENT

George Barham, RES, Virginia Beach

3:00 pm to 3:15 pm

BREAK

3:15 pm to 5:00 pm

LEGAL SEMINAR/USPAP, continued

6:00 pm to 10:00 pm

RECEPTION: Atrium – Omni Hotel

Beer/Wine provided, cash bar available

(Summer business casual)

Entertainment – www.jimwrayjazz.com

THURSDAY, JULY 18, 2013

PROFESSIONAL SEMINARS

7:30 am to 9:00 am	FINAL REGISTRATION
8:00 am to 10:00 am	COMMERCIAL PROFESSIONAL SEMINAR (7 Credit Hours) Convenience Stores <i>Ken Joyner, RES, AAS,</i> <i>Lecturer - University of North Carolina-Chapel Hill</i>
8:00 am to 10:00 am	RESIDENTIAL PROFESSIONAL SEMINAR (7 Credit Hours) Excel <i>Larry Clark, CAE, CDEI, Director of Professional Development - IAAO</i>
10:00 am to 10:15 am	BREAK
10:15 am to 12:00 pm	COMMERCIAL & RESIDENTIAL PROFESSIONAL SEMINARS, continued
12:00 pm to 1:30 pm	LUNCH ON YOUR OWN
1:30 pm to 2:45 pm	COMMERCIAL & RESIDENTIAL PROFESSIONAL SEMINARS, continued
2:45 pm to 3:15 pm	BREAK
3:15 pm to 5:00 pm	COMMERCIAL & RESIDENTIAL PROFESSIONAL SEMINARS, continued

THURSDAY, JULY 18, 2013

REAL PROPERTY

7:30 am to 9:00 am

FINAL REGISTRATION

CONCURRENT SESSIONS:

9:00 am to 10:30 am

ECCO HOUSING (3 Credit Hours)

*John Quale – Assoc. Professor School of Architecture
University of Virginia*

10:30 am to 10:45 am

BREAK

10:45 am to 12:15 pm

ECCO HOUSING, continued

12:15 pm to 1:45 pm

LUNCH ON YOUR OWN

1:45 pm to 3:15 pm

**STORM WATER MANAGEMENT, CHESAPEAKE BAY ACT
(3 Credit Hours)**

Joan Salvati, Director, Chesapeake Bay Local Assistance

3:15 pm to 3:30 pm

BREAK

3:30 pm to 5:00 pm

STORM WATER MGMT., continued

5:00 pm to 7:30 pm

VAAO BOARD MEETING

THURSDAY, JULY 18, 2013

PERSONAL PROPERTY

7:30 am to 9:00 am

FINAL REGISTRATION

9:00 am to 10:15 am

Move it here-Move it there: Utilizing DMV Downloads
The Honorable Mitch Nuckles, MCR, City of Lynchburg
DMV Representatives

10:15 am to 10:30 am

BREAK

10:30 am to 12:00 pm

DMV Downloads (continued)

12:00 pm to 1:30 pm

LUNCH ON YOUR OWN

1:30 pm to 2:30 pm

Where is the line and when is it intangible?
Machinery & Tools vs. Business PP
The Honorable Joe Horbal, MCR, Chesterfield County
Debra Reason, MCR, City of Hopewell
Paul Berkley, Tax Compliance Supervisor, Chesterfield County

2:30 pm to 3:15 pm

Legislative Updates
The Honorable Ross D'Urso, MCR, Fauquier County
Tax Department Updates/Sales Tax
Representative – Department of Taxation

3:15 pm to 3:30 pm

BREAK

3:30 pm to 5:00 pm

Tales, Tips and Safety of Field Audits
The Honorable Charles Campbell, MCR, Page County
Beverly Atkins, MCR, Rappahannock County
Kevin O'Brien, Compliance Officer, City of Portsmouth

FRIDAY, JULY 19, 2013

9:00 am to 10:30 am

JOINT SESSION (3 Credit Hours)

Valuation of Manufactured Housing

Nick Morris, VA Dept. of Taxation

Margaret Torrence, COR, Franklin County

Ellen Murphy, COR, Frederick County

10:30 am to 10:45 am

BREAK

10:45 am to 12:00 pm

JOINT SESSION, continued

2013 Education Committee

Jeff Davis, Co-Chair

Elizabeth Craft, Co-Chair

Libby Griebel, Ex-Officio

Kathi Grizzle, Ex-Officio

Bill Marchand

Nicole Laprise-Barlow

Bernadette Bettard

Frankie Edmondson

Lisa Freeman

Greg Goodwyn

Jason Hughes

Wendell Ingram

Deidre Kelly

Bruce Lowe

Tammy Mason

Joyce Morris

Nick Morris

Kevin Prine

Debbie Reason

Margaret Torrence

Bruce Woodzell

Don McKigney

George Barham

Lisa Neunlist

Mary Deas

Virginia Association of Assessing Officers Professional Designation Award

- “The IAAO’s Professional Designation Program provides a mechanism to unify and standardize the designation process, it must be recognized that IAAO professional designations represent an ultimate professional objective.”
- In an effort to support the IAAO’s Professional Designation Program, and encourage, support, and help facilitate each VAAO member and reaching their ultimate professional objective. The VAAO hereby institutes an award, for successful completion and written confirmation of the granting of a IAAO Professional Designation. The award shall be administered as follows:
- Upon receiving a CAE designation; the sum of \$500.00 shall be the award.
- Upon receiving any IAAO designation other than CAE, the sum of \$300.00 shall be the award.
- A total lifetime award for completion of multiple designation programs shall not exceed \$800.00.
- Presentation shall be made, along with a memento from the VAAO at the annual Education Seminar or Annual Conference, by the Professional Designation Program Committee. The committee shall request from the VAAO Treasurer and the Treasurer shall have authority to issue the funds for these awards.
- The effective date for this award program is January 1, 2013. Any active member of the VAAO with a Designation Certificate date on or after this date shall be eligible for this monetary award.
- This award program may be cancelled, amendment, or replaced without notice to the VAAO membership, by the VAAO Board of Directors.
- In any event there is a dispute over the granting of any award, the VAAO Board of Directors shall be the final arbitrator.

VAAO BOARD MEETING MINUTES
Friday, April 12, 2013
Williamsburg Conference Center, Williamsburg, Virginia

Call to Order by VAAO President Larry Mackereth, CAE on April 12, 2013 at 10:05 a.m.

In Attendance:

Voting Members:

Past President	Greg Daniels, CAE	-Present
President	Larry Mackereth, CAE	-Present
President Elect	Bill Marchand	-Present
First Vice President	Ron Agnor	-Present
Second Vice President	Brian Gordineer, AAS	-Present
Treasurer	Billy Driver	-Present
Secretary	David Sanford, CAE	-Absent
Director 1 Year	Jeff Davis	-Present
Director 1 Year	Ryan Davis	-Absent
Director 1 Year	Pam Stepanick	-Present
Director 2 Years	Charles Vester	-Present
Director 2 Years	Richard Woodson	-Present
Director 2 Years	Tom Lander	-Present

Invocation Kenny Hall Chaplain

Pledge of AllegianceBruce Lowe, Flag Bearer

Secretary's ReportDavid Sanford, CAE – Absent
 Director Jeff Davis made a motion to approve the minutes from the December 7th, 2012 meeting in Richmond. The motion was seconded by Director Charles Vestor. There was no discussion and all voted in favor.

Treasurer's ReportBilly Driver
 Treasurer Billy Driver presented the attached report and explained it in detail. A motion to accept the Treasurer's report was made by Greg Daniels, Past President. The motion was seconded by Director Charles Vestor. There was no discussion and all voted in favor.

Reporting to the President Elect: William Marchand

Education Committee 2013Jeff Davis & Elizabeth Craft
 Jeff Davis and Elizabeth Craft presented a review of the Education Seminar schedule and the proposed Seminar budget. (See Attached).

Audit and Finance CommitteeSteve Esenbock
 Chairman Steve Esenbock, reviewed the Annual Conference report and the year-end report.

Annual Meeting 2014Don McKigney
 Don McKigney reported that the contract with the Norfolk Sheraton Waterside has been signed. The dates are October 7th – 10th, 2014 with a rate of \$129 and \$7 dollars per day parking fee.

Reporting to First Vice President: Ron Agnor

Arrangements Committee 2013Catherine Brincefield
 Catherine Brincefield reported that the Conference will be held October 30th – November 1st, 2013. Location is the Hilton McLean –Tyson's Corner. Keynote Speaker is Lou Sheppard from Microsoft. Currently the Committee is exploring a variety of educational opportunities.

Membership CommitteeRichard Paul, CAE, SRA
Chairman reported 6 new members.

PDP Advisory CommitteeGeorge Barham, RES
Chairman George Barham, RES reported that the AAS Case Study Workshop at the Department of Taxation could have as many as five designated candidates in time to be recognized at the Seminar.

Personnel CommitteeJonathan Garner
Only 30 responses to the Survey have been returned to date. Some discussion ensued regarding data elements collected.

Reporting to Second Vice President: Brian Gordineer, AAS

Awards CommitteeCharles Vester
No report.

Resolutions CommitteeJohn Nelms, RES, SRA
No report.

Manual CommitteeJohn Kiger
No report.

Publicity Committee:Ryan Davis
President Mackereth reported that a computer has been purchased, and requested that any news items should be forwarded to Ryan for inclusion in the next Network.

Reporting to Past-President: Greg Daniels, CAE

Nominating CommitteeGreg Daniels, CAE
No report.

Legislative Committee:Jim Hester, CAE
See Charles Crowson's report attached.

Technology CommitteeGreg Daniels, CAE
Greg Daniels reported a desire to train others for the website and for on-line registrations.

Use Value CommitteeBruce Lowe
Bruce Lowe reported that there will be an update of Land Use information on-line. He wants to work on conservation easement manual in the future.

Regional Seminar CommitteeTammy Carroll, CAE
Tammy Carroll reported that Hampton Roads has presented two IAAO webinars. Jason Hughes has several programs he would like to hold.

ParliamentarianWendell Ingram
No report was given.

HistorianSteve Boyer
Greg Daniels, CAE reported scanning all of the historic documents is approximately 93% complete.

ChaplainKenny Hall
No report.

Commissioner of Revenue LiaisonFrankie Edmondson
COR Liaison Frankie Edmondson reported that the COR's running for election this year so some may not be able to attend the VAAO Conference. The COR Annual Conference will be held in Hampton.

IAAO RepresentativesWendell Ingram
IAAO Representative Wendell Ingram reported that the IAAO, Annual Conference is August 25-28, in Grand Rapids, MI. The Keynote Speaker is Stephen Ford, son of Gerald Ford. Upcoming customer service webinar will be followed by Peter Korpacz. May 1st is the deadline for IAAO Awards. Two technical Standards have been updated.

Unfinished Business:

Jonathan Garner presented a draft example of a potential statewide commercial database. Larry Mackereth suggested the Technology Committee oversee the initial operation.

Bruce Lowe suggested we develop a format for recognition of a "Member of the Past".

President Larry Mackereth made a motion to adjourn the meeting, Ron Agnor seconded.

The meeting was adjourned by President Larry Mackereth, CAE at 12:00noon.

REPORT OF THE 2013 GENERAL ASSEMBLY

The regular and veto sessions of The Virginia General Assembly are over and we had, by most accounts, a very successful year. We had 7 bills introduced and 3 passing the process and signed into law by the Governor. Only two of the bills, HB1598 and HB1687, had significant impact on the administration of real property appraisal, but both, as introduced, would have altered the ability of Assessors to effectively and efficiently perform their professional obligation. These bills required a very significant effort both in Richmond and by the VAAO membership. The bills that survived the process and have a direct impact on the assessment administration are:

- (1) HB1553: This bill amends Section 58.1-3295, Code of VA. The statute gives the property owner, of two or more affordable housing units, the ability to allocate expenses if these expenses are common between the units. The total expenses must remain unchanged.
- (2) HB1598: This bill amends 58.1-3374, 58.1-3378 through 58.1-3381, Code of VA and does the following:
 - (a) Requires that certain professionals serving on the BOE in the appeals of commercial or multi-family residential property, in a locality exceeding 100,000 population, meet certain qualifications.
 - (b) Requires the local governing body, which accept electronic appeal applications, accept traditional paper applications also and that the postmark date on the appeal shall be considered the filing date.
 - (c) States that an application for a hearing of an appeal, of single family residential property, cannot be denied based on lack of information, as long as the application includes address, parcel number, and owner's proposed assessed value for the property. On an appeal of commercial, multi-family residential or industrial property, on the basis of fair market value, shall not be denied on basis of lack of information on the application as long as the documentation of any applicable assessment methodologies is submitted with the application, and the application includes the address, the parcel number and the owners proposed assessed value for the property.
 - (d) Allows for the consideration of any statement of income and expenses or market sales that occur through December 31 prior to the effective date of the assessment, so long as the information is submitted to the board no later than the localities deadline for the application for relief. No studies or analyses published after the December 31 deadline shall be considered.
 - (e) Allows that an executed and properly notarized letter by the property owner designating an appointed representative for the taxpayer shall be presumed to be a valid designation from the taxpayer, and the person whose signature is notarized shall be presumed to have the authority to designate such representative on behalf of the taxpayer.
 - (f) The effective date of this legislation is January 1, 2014.
- (3) HB1697: This bill amends 58.1-3237, Code of VA by allowing a locality to pass an ordinance providing for the roll-back taxes not be due or the current assessment be changed on land use properties upon rezoning of the property. The tax liability and reassessment shall occur when the use of the property changes to the rezoned use.

Another bill that passed the General Assembly this year, HJ 551, will have no immediate impact on assessment administration. This legislation will provide for a referendum to amend the Virginia Constitution allowing, by local ordinance, a real property tax exemption for the surviving spouses of members of the military who are killed in action. This bill will be required, since it is a Constitutional Amendment, to pass the 2014 General Assembly in order to be placed on the November 2014 ballot. Legislation calling for a Constitutional Amendment is required to be passed by two consecutive sessions, with a House of Delegates election between the sessions.

The bill that was killed during the session, HB 1687, required an enormous amount of effort, both in Richmond and contacts made by the VAAO membership to their legislators. We were successful in defeating this bill because of the numerous members attending the Richmond committee meetings and the personal contacts made by the membership. I would like to thank all of those that were involved in this process. It was your involvement that made us successful. This bill would have limited the Assessors ability to correct erroneous assessments to a one year look back in the cases of increases only. The correction process for the taxpayer and the Assessors requirement to decrease erroneous assessments would have remained the current 3 years

It has been a pleasure working with VAAO again this year with your legislative issues. The progress we have made in Richmond, by becoming part of the process, has not gone unnoticed by VACo, VML and the legislators. I am looking forward to more successes in the future. If you have any questions please do not hesitate to contact me.

Respectfully submitted.

Charlie Crowson

**Treasurer's Report
Summary of Account Balances
April 12, 2013**

TO: Larry Mackereth, CAE
FROM: Billy Driver
SUBJECT: Treasurer's Report as of March 31, 2013

ASSETS:

The Association's total assets were \$127,647.08 as of March 31, 2013.

The accompanying statement of Account Balances provides a detail of the Association's deposits and reserves.

2013 BUDGET:

As of March 31, 2013, income minus expenses equals \$3,168.98.

Dues for 2013 have been paid by: 571 Regular Members, 18 Retired Members and 19 Associate Members.

The accompanying 2013 Budget Summary provides a detail of revenues and expenditures through March 31, 2013.

Virginia Association of Assessing Officers

Account Balances
as of 03/31/2013 (UNAUDITED)

Certificates of Deposit

CD# 21 \$ 13,202.10
0.75% Interest, Maturity Date 01/12/2013

CD# 22 \$ 13,084.10
.075% Interest, Maturity Date 01/25/2013

CD# 23 \$ 25,608.46
.65% Interest, Maturity Date 05/24/2013

CD# 24 \$ 12,804.21
.65% Interest, Maturity Date 05/24/2013

Total CD's \$ 64,698.87

Savings

Bank of America \$ 5,282.87

Newport News Municipal E. C. U. \$ 5.65

Total Savings \$ 5,288.52

Checking \$ 52,909.87

Other Assets (as of 10/5/2012)

Arrangements Committee \$ 4,000.00

Education Committee Seed Money \$ 4,000.00

\$ 8,000.00

Outstanding Checks \$ - 3250.00

Total Assets \$ 127,647.26

VIRGINIA ASSOCIATION OF ASSESSING OFFICERS

2013 Adopted Budget Balance as of 3/31/2013

INCOME	Budget	2012 YTD	Difference
Dues Associates	\$ 1,280.00	\$ 760.00	\$ (520.00)
Dues Retired	\$ 135.00	\$ 90.00	\$ (45.00)
Dues Regular	\$ 19,000.00	\$ 11,420.00	\$ (7,580.00)
Interest	\$ 400.00	\$ 112.95	\$ (287.05)
Conference Income	\$ -	\$ -	\$ -
Annual Conference Advance	\$ -	\$ -	\$ -
Annual Seminar Income	\$ -	\$ -	\$ -
Regional Seminar Income***	\$ -	\$ 2,500.00	\$ 2,500.00
Transfer from Reserves	\$ 17,965.00	\$ -	\$ (17,965.00)
Miscellaneous Income	\$ -	\$ 50.20	\$ 50.20
Total Income	\$ 38,780.00	\$ 14,933.15	\$ (23,846.85)

# of Members	
19	Associates
18	Retired
571	Regular

EXPENSES	Adopted	Expended	Available Balance
Arrangements	\$ -	\$ -	\$ -
Audit	\$ -	\$ -	\$ -
Awards	\$ 1,500.00	\$ -	\$ 1,500.00
Annual Conference	\$ -	\$ -	\$ -
Board	\$ 3,500.00	\$ -	\$ 3,500.00
Communications & Tech	\$ -	\$ -	\$ -
Education Committee	\$ -	\$ -	\$ -
Fees (Service Charges for S&C)	\$ -	\$ -	\$ -
Historian	\$ -	\$ -	\$ -
IAAO Dues	\$ 180.00	\$ -	\$ 180.00
IAAO Education Fund	\$ 1,000.00	\$ -	\$ 1,000.00
IAAO Instructor Training	\$ 1,500.00	\$ -	\$ 1,500.00
IAAO Representative	\$ -	\$ -	\$ -
VAAO Donations	\$ -	\$ -	\$ -
Manual Committee	\$ -	\$ -	\$ -
Membership Committee	\$ 200.00	\$ -	\$ 200.00
Miscellaneous*	\$ 2,500.00	\$ -	\$ 2,500.00
Personnel/Resolutions**	\$ 200.00	\$ -	\$ 200.00
President	\$ 1,600.00	\$ -	\$ 1,600.00
Professional Development	\$ 2,500.00	\$ -	\$ 2,500.00
Publicity	\$ 1,500.00	\$ 1,541.40	\$ (41.40)
Scholarships	\$ 5,000.00	\$ -	\$ 5,000.00
Secretary	\$ 100.00	\$ -	\$ 100.00
Treasurer	\$ 1,000.00	\$ 514.59	\$ 485.41
Regional Seminars	\$ 10,000.00	\$ 3,648.00	\$ 6,352.00
Campaign Fund	\$ -	\$ -	\$ -
Web Development	\$ 500.00	\$ 60.00	\$ 440.00
Legislative Committee	\$ 6,000.00	\$ 6,000.00	\$ -
Total Expenses	\$ 38,780.00	\$ 11,763.99	\$ 27,016.01

Net Income	\$ -	\$ 3,169.16
-------------------	-------------	--------------------

*Assessors school

**\$100 for each committee



The MARYLAND ASSOCIATION OF ASSESSING OFFICERS
(MAAO)

Cordially invites you to our Spring 2013 Educational Conference
to be held on beautiful **Kent Island, Maryland**
June 18th thru June 21st, 2013. Conference location is the Hilton Garden
Inn.

This location is just off the Chesapeake Bay Bridge.
It is a very centralized location convenient from Virginia, Delaware and
points north!

Places of interest within one to two hours: Annapolis, Baltimore, DC,
Queenstown Outlet

and the quaint Towns of Easton & Cambridge.

The MAAO hosted the 2010 NRAAO in Ocean City, MD with much success.

The current board has experience in creating an interesting educational
program along with providing a venue that will be enjoyable for all who
attend. A golf tournament along with social
activities will be available. Information will be posted at www.maa-md.org
in the new year.

Consider joining us for the week or perhaps extending your stay before or
after

the conference and exploring some of the fine history and charm of our
Eastern Shore and

THE LAND OF PLEASANT LIVING, MARYLAND!