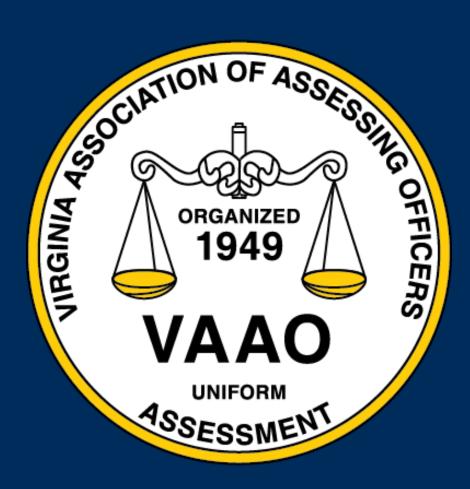
NETWORK

The Quarterly Newsletter of Virginia's Assessment Professionals

Spring 2016



Virginia Association

Assessing Officers

www.VAAO.org

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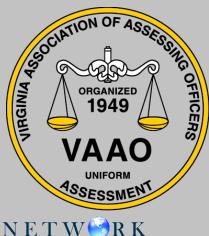
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A Message

from The President



RVAAO - 2016 Property Assessment Seminar

As you know, Education Committee chairs Michele Packard and Trudy Clatterbaugh have been busy for some time with pre-planning for the **2016 Property Assessment Seminar**. First you might ask, why are we not calling it the Education Seminar. We have chosen to use the precise program title from our governing documents, hence the **Property**

Assessment Seminar. And you might also ask, why planning needed to begin so early. The program this year includes a slightly different schedule and also incorporates many onsite tours which required extensive advance planning. You might also ask why the registration fee is slightly higher than in past years. This year a hot buffet breakfast will be served each day, our professional seminars will include sit-down lunches, and our new Thursday evening programs will include boxed dinners.

Why Richmond?

The Seminar being in downtown Richmond affords us unique opportunities to visit buildings that simply do not exist in Charlottesville, and in Richmond, we have a seemingly endless list of experts that can conveniently address our association without long drives and overnight accommodations. As you make your plans for the Seminar, think of the **Hilton-Miller and Rhoads** as your destination for your four days in Richmond. Plan to park your car on arrival and leave it until Friday. Between regular sessions, special evening programs and dozens of varied dining venues within blocks of the hotel, you will have little or no reason to move your car.

But let me tell you about the educational content...

Tuesday

This year, **USPAP** and **IAAO Workshop 171** are being offered on Tuesday to allow the people attending those programs to still participate in the Seminar opening session on Wednesday morning. On Tuesday afternoon, we are offering a first-time general session program to regular registrants at no additional fee – **Historic Architecture of Richmond Residences**. This three-hour session begins at 2 p.m. and will consist of tours of the **Valentine Wickham House, White House of the Confederacy** and the **Governor's Mansion**. Due to the size of the homes, the session is limited to the first 125 registrants, on a first come-first served basis. I am very pleased to announce that **Basic.Gov** is the sponsor of the Historic Architecture of Richmond Residences and as such is underwriting all costs of this program. The Education Committee continues to work with the Governor's Office to hopefully offer a special reception at the Governor's Mansion at the conclusion of the session.

Wednesday

With such a full program, the Wednesday Opening Session will begin at 9:30 am. The following Keynote will be a tour-hour program focusing on the history and revitalization of our seminar venue, the Hilton – Downtown Richmond, Miller and Rhoads. For those wishing to get a behind the scenes tour of the Hilton – Downtown Richmond, Miller and Rhoads and the condominium Residences at Miller and Rhoads, can register for a special 2-hour luncheon program for a modest additional fee. This two-hour program is being offered from noon to 2 p.m., when most registrants will be on their own for lunch.

A Message from The President

The Wednesday Reception will venture beyond the picnic dinner at the Hilton-Miller and Rhoads to include a canal boat excursion on the historic **James River and Kanawah Canal**. While we may have a great location at the Hilton, we are not on the river, so the evening will also include a trolley ride through downtown Richmond to and from the canal boats. I am also very pleased to announce that **Thompson Reuters** is sponsoring the Wednesday Reception, and as such is underwriting the costs of the historic canal and trolley rides.

Thursday

Both Thursday Professional Seminars will begin with a joint presentation of the history of downtown by the **Valentine Museum**. The residential seminar will visit four historic apartment renovations – **First National, The Edison, John Marshall** and **Central National Bank** - and include lunch in the historic **John Marshall**. The commercial seminar will visit office buildings and hotels – **Riverfront Plaza, James Center, Gateway Plaza** and **The Graduate**, and include lunch at the **Tobacco Company**.

Those in the regular Thursday sessions will be treated to a new format including the morning program **Tools for Assessors** and the afternoon session **Culture and Credits**. **Tools for Assessors** is a 3 ½ hour program which will include the annual "Legislative Update". **Culture and Credits** will take a look at the renovation of the historic **Carpenter Theater** and **CenterStage** complex with use of tax credits on the project, and also include a tour of the facilities.

New to the Property Assessment Seminar are two three-hour educational sessions on Thursday night. These off-site programs will both feature boxed dinners by Richmond's renowned Sallie Belle's Kitchen. The **Adaptive Re-Use** program will include visits to the **Dabb's House**, **Mankin Mansion** and the **Henrico Theater**. The **Conservation and Historic Easements** program is this year's "Land Use Session" and will feature the historic landmark homes of **Woodside**, **Redesdale**, and **Tuckahoe**.

Friday

To conclude the Property Assessment Seminar, the joint session will look at the 2007 renovation of the Virginia Capitol – the birthplace of assessment law – and the construction of the Capitol Visitors Center. Following the lecture presentation, there will be a tour of the Capitol Visitors Center and Capitol.

I encourage you to make your plans early to ensure you are able to register for the offerings you would like to attend. Given the nature the tour programs, space will sometimes be limited to the capacity of the bus or size of the places being visited, so registration is on a first come-first served basis. Education Committee Chairs Michele Packard and Trudy Clatterbaugh have also developed "The Seminar Guide," which provides detailed program information, including presentation content, presentation locations, speakers and continuing education. The Seminar Guide, program brochure, and online registration are all available at www.vaao.org

See you in Richmond for RVAAO 2016!

Brian E. Gordineer, AAS

President, Virginia Association of Assessing Officers



CareerDevelopment

New Hires

Jason Renard - Appraiser III (City of Chesapeake)
Brian Richardson - Appraiser Trainee (City of Hampton)

Promotions

Kevin Prine, RES, AAS - Appraiser IV (City of Chesapeake)
Libby Griebel - Deputy City Assessor (City of Hampton)
Jonathan Garner - Real Estate Assessments Manager (City of Hampton)

Retirements

Larry Mackereth, CAE (Fairfax County)
Bob Willingham (Albermarle County)



After 32 years in assessments and appraising (22 years of which was with Fairfax County), Larry Mackereth, CAE is retiring. Luckily for us, we can still expect to see this face actively involved in both the VAAO and IAAO. Larry is currently Assistant Director of the Real Estate Division of Fairfax County's Department of Tax Administration. He is a past president of both the Virginia and Maryland Associations of Assessing Officers. Congrats Larry and go Orioles!



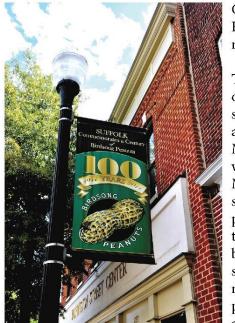
jurisdictionspotlight



Suffolk was founded by English colonists in 1742 as a port town on the Nansemond River in the Virginia Colony. Originally known as Constant's Warehouse, for John Constant, Suffolk was renamed after Royal Governor William Gooch's home of Suffolk, a county in East Anglia, England. Before European contact, indigenous American tribes lived in the region for thousands of years. At the time of English settlement, the Nansemond Indians lived along the river. In the early colonial years, the English cultivated tobacco as a commodity crop, but later turned to mixed farming. It became the county seat of Nansemond County in 1750.

Suffolk became an incorporated town in 1808. In 1910, it incorporated as a city and separated from Nansemond County. However, it remained the seat of Nansemond County until 1972, when its former county became the independent city of Nansemond. In 1974, the present City of Suffolk was formed from the consolidation of the City of Suffolk and the City of Nansemond. Suffolk instantly became Virginia's largest city in land area and one of the top fifteen largest cities in land area in the nation with over 400 square miles of land mass and 30 square miles of waterways. The diverse landscape includes a mix of rural, suburban and urban development areas.

The City is situated in the western portion of Hampton Roads, Virginia's coastal plain area, and is bound by the James River to the north, the Cities of Chesapeake and Portsmouth to the east, the State of North Carolina to the



south, and the Counties of Southampton and Isle of Wight to the west. The City of Suffolk is one of seven major cities that form the Norfolk-Virginia Beach-Newport News metropolitan area with 1.6 million people. This region is also known as the Hampton Roads area.

The City's government is organized under the Council-Manager form of government. The governing body, the City Council, is composed of seven members and a Mayor who collectively develop policies for the administration of the City. The Mayor is elected at large and each Council Member is elected by borough in a city-wide election every other year, with terms of office being four years. The City Council appoints a City Manager to act as administrative head of the City. The City Manager serves at the pleasure of City Council and carries out the City Council's policies and directs business procedures. The City Manager also appoints the Directors of all Departments. As a full service city, Suffolk provides a broad range of municipal services authorized by statute or charter. These services include education, public safety, highways and streets, parks and recreation, sanitation, health and social services, public improvements, planning and zoning, public utilities, storm water management and general administrative.

jurisdictionspotlight

Today, Suffolk is experiencing a considerable period of growth in both industry and population. Suffolk affords easy access to major transportation routes, the beach, and other area attractions. There are countless hiking trails, boating waterways, and gorgeous golf courses to keep anyone busy and active.

The City hosts several major events every year that instill a deep sense of community that makes it unique among larger metropolitan areas. Suffolk's education system focuses on ensuring that all students are equipped with the skills, knowledge, and attitudes to succeed as productive citizens in a local, national, and global society. With one of the lowest crime rates in the Hampton Roads region, Suffolk is the ideal place to raise a family.

The establishment of the Office of the City Assessor was enabled by Section 82-401 and 82-488 of the Suffolk City Code. The City Assessor's Office is a team of real estate appraisers, real estate analysts, technology specialists and administrative specialists led by the City Assessor. The functions and responsibilities of the Assessor's Office include: valuing real estate within the jurisdiction at fair market value with uniformity and equity.















savethedates

VAAO 61st Property Assessment Seminar

Hilton Richmond Downtown Richmond July 12-15, 2016



Advanced Assessors' School

University of Mary Washington
Stafford Campus
Fredericksburg
June 6-10, 2016



VAAO 68th Annual Conference

Kingsmill Resort Williamsburg November 16-18, 2016

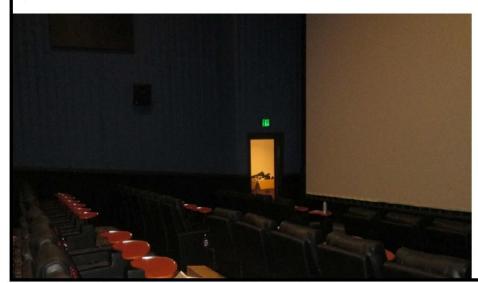




CINEMA CAFE CHESAPEAKE, VA

Many are familiar with the Cinema Café re-facing older theaters in Southeastern, Virginia; however, the Cinema Café constructed in Southern Chesapeake is the first new construction project ever taken on by the independent movie theater chain. With 9 auditoriums, and over 47,000 square feet, it is located off the Edinburgh Exit on the Chesapeake Expressway and is easily visible from the highway when traveling to the Outer Banks. Founded in 1986 in the Pembroke Meadows area of Virginia Beach, Cinema Café now has five locations throughout Hampton Roads, Virginia.

By: Kevin Prine, RES, AAS



Over 47,000 Square Feet

9 Auditoriums

228 seats in the largest theater

3-D Capability

Plush, leather reclining seats

Full dinner service

Construction completed in 2015

CINEMA CAFE

1864 Edinburgh Lane Chesapeake, VA 23322 (Exit 8A off the Chesapeake Expressway)

757-523-7469

modelingconcepts



Winter storm Jonas may have paralyzed the northeast in January, but it didn't stop the pilot offering of IAAO Course 332, Modeling Concepts from rolling out in Virginia Beach January 25-29. The VAAO's sponsorship of this new class afforded the 30 attendees an opportunity to earn 30 hours of continuing education at a reduced cost of \$250. The organization's backing also provided for morning and afternoon breaks for the class which was held at the Virginia Beach Convention Center. Attendees came not only from Virginia but from as far away as South Dakota, Maine, Kansas and Louisiana.

The instructors for the session were Marion Johnson, CAE and Barry Couch, CAE. Jean Spiegel, Professional Development Operations Manager for the IAAO, also attended.

Modeling Concepts is a hands-on class utilizing Excel to perform a variety of data analysis functions. Attendees used on their own laptops in class which enabled them to work right along with the instructor on practical exercises. Modeling concepts is part of the first set of courses designed by the IAAO specifically to build on each other. 332 is the bridge to 333 and 334 which cover residential and commercial modeling, respectively, in more depth using the statistical software SPSS. – Kim Smith, AAS (Virginia Beach)

And speaking of IAAO education...

Effective immediately, there is **no charge** for IAAO members to purchase EC171 – Online Workshop 171 from the website Market Plac!. Non-members will continue to be charged \$89.



The format for each is as follows:

Title of Bill

- A. Committee
- B. Last action
- C. Date

HB 80 - Byron - Property certified as tax exempt; effective date of tax exemption.

- A. (H) Committee on Finance
- B. (H) VOTE: BLOCK VOTE PASSAGE (98-Y 0-N)

C. 02/04/16

notes: SUMMARY AS INTRODUCED:

Property certified as tax exempt; effective date of tax exemption. Provides that once the required certification for tax exemption is made by a state or local authority for pollution control equipment and other real and personal property that is required to be certified in order to be exempt, such property will be deemed to be exempt as of the date the property is placed in service. Current law requires that certain pollution control, recycling, and solar energy real and personal property placed in service must be certified as being used primarily for the purpose of abating or preventing pollution of the atmosphere or waters of the Commonwealth in order to be exempt from local property taxes but does not specify the beginning date for the exemption.

ASSOCIATION POSITION: WATCH

HB 127 - Knight - Real property tax; exemption on residence of spouse of military service member killed in action.

- A. (H) Committee on Finance
- B. (H) Subcommittee recommends reporting with amendment(s) (9-Y 0-N)
- C. 02/03/16

notes: SUMMARY AS INTRODUCED:

Real property tax exemption; spouse of military service member killed in action. Clarifies that "killed in action" includes a service member who dies of wounds received in action after reaching a medical treatment center, for purposes of the real property tax exemption on the residence of the surviving spouse.

Same as SB99

ASSOCIATION POSITION: SUPPORT

HB 148 - Fowler - Real property tax assessment; changes date counties, cities, and towns are required to fix tax rate.

- A. (H) Committee on Finance
- B. (H) VOTE: BLOCK VOTE PASSAGE (98-Y 0-N)
- C. 02/04/16

notes: SUMMARY AS INTRODUCED:

Real property tax assessment; date to fix tax rate. Changes from April 15 to April 30 the date by which a county, city, or town is required to fix the real property tax rate for taxes due on or before June 30.

ASSOCIATION POSITION: WATCH



HB 191 - Minchew - Composite index of local ability-to-pay; use value of real estate in certain localities.

- A. (H) Committee on Education
- B. (H) Subcommittee recommends referring to Committee on Appropriations
- C. 02/03/16

notes: SUMMARY AS INTRODUCED:

Composite index of local ability-to-pay; use value of real estate in certain localities. Requires, for the purpose of determining the state and local shares of basic aid funding, that the composite index of local ability-to-pay or "local composite index" utilize the use value of all applicable real estate (i) devoted to agricultural use, horticultural use, forest use, and open-space use in each locality that has adopted an ordinance by which it provides for the use valuation and taxation of such real estate and (ii) used in agricultural and forestall production within an agricultural district, forestall district, agricultural and forestall district of local significance in each locality that provides for the use valuation and taxation of such real estate, regardless of whether it has adopted a local land-use plan or local ordinance for such valuation and taxation.

ASSOCIATION POSITION: WATCH

HB 421 - Helsel - Real property tax; exemptions for military members and their surviving spouses.

- A. (H) Committee on Finance
- B. (H) Subcommittee recommends reporting with amendment(s) (9-Y 0-N)
- C. 02/03/16

notes: SUMMARY AS INTRODUCED:

Real property tax exemptions; military members and their surviving spouses. Extends the property tax exemptions for the principle residences of certain disabled veterans and surviving spouses of members of the armed forces killed in action to include real property improvements made to the land surrounding such residences so long as the principle use of the improvement is for other than a business purpose.

Article X, Section 6-A of the Constitution of Virginia exempts from local real property taxes the principle residences of (i) veterans with a 100 percent service-connected, permanent, and total disability and (ii)

residences of (i) veterans with a 100 percent service-connected, permanent, and total disability and (ii) surviving spouses of members of the armed forces killed in action. Under the Code of Virginia, in general, up to one acre upon which the principle residence is situated is also exempt from local property taxes. This bill extends the exemption to other improvements made to such one acre so long as the principle use of the improvement is for other than a business purpose.

The provisions of the bill are effective for tax years beginning on or after January 1, 2017.

ASSOCIATION POSITION: WATCH

HB 526 - Hodges - Living shorelines; tax exemption from local property taxes.

- A. (H) Committee on Finance
- B. (H) Subcommittee recommends reporting (6-Y 0-N)
- C. 02/03/16

notes: Summary as introduced:

Living shorelines; tax exemption. Provides that any living shoreline project approved by the Virginia Marine Resources Commission or the applicable local wetlands board and not prohibited by local ordinance shall qualify for full exemption from local property taxes.

ASSOCIATION POSITION: WATCH



HB 865 - Hugo - Constitutional amendment; real property tax exemptions.

- A. (H) Committee on Privileges and Elections, (S) Committee on Privileges and Elections
- B. (S) Referred to Committee on Privileges and Elections
- C. 02/04/16

notes: Summary as introduced:

Constitutional amendment (voter referendum); property tax exemption for surviving spouse of certain emergency services providers. Provides for a referendum at the November 8, 2016, election to approve or reject an amendment allowing the General Assembly to provide a local option to exempt from taxation the real property of the surviving spouse of any law-enforcement officer, firefighter, search and rescue personnel, or emergency medical services personnel who was killed in the line of duty. The amendment provides that the surviving spouse must occupy the real property as his or her principal place of residence and that the exemption ceases if the surviving spouse remarries.

ASSOCIATION POSITION: WATCH

HB 1203 - Yost - Real property tax exemption; disabled veterans and the spouse of a service member killed in action.

- A. (H) Committee on Finance
- B. (H) Subcommittee recommends reporting with amendment(s) (9-Y 0-N)
- C. 02/03/16

notes: Summary as introduced:

Real property tax exemption; disabled veterans and the spouse of a service member killed in action. Provides that the real property tax exemption for the residence of a disabled veteran, or the residence of the spouse of a service member killed in action, (i) includes trailers whether or not the wheels and other equipment previously used for mobility have been removed and (ii) applies to a house or trailer whether or not the veteran or the spouse own the land on which the house or trailer is located.

HB 1305 - Miller - Solar and wind energy equipment, etc.; tax exemptions.

- A. (H) Committee on Finance
- B. (H) Assigned to sub: Subcommittee #3
- C. 01/28/16

notes: Summary as introduced:

Sales and use tax exemption and real and personal property tax exemption; solar and wind energy equipment, facilities, and devices. Provides a sales and use tax exemption for machinery, tools, and equipment of a public service corporation used to generate energy derived from sunlight or wind. The bill also reduces the maximum megawatts, from 20 to one, for projects of solar photovoltaic (electric energy) systems to qualify for real and personal property tax exemptions on photovoltaic equipment and facilities and exempts from such property taxes 80% of the assessed value of such equipment and facilities used in projects equaling more than one megawatt. Under current law, the exemption is only for projects equaling 20 megawatts or less and is based on the total value of the equipment and facilities. The bill has a delayed effective date of January 1, 2017, and does not apply to solar and wind energy equipment, facilities, and devices placed in service on or before December 31, 2016.



HJ 50 - Webert - Composite Index of Local Ability to Pay; DOE to study effect of local use value assessment

(H) Committee on Rules

(H) Subcommittee recommends reporting (3-Y 1-N)

01/28/16

notes: SUMMARY AS INTRODUCED:

Study; Department of Education; effect of local use value assessment of certain real estate on the Composite Index of Local Ability to Pay; report. Requests the Department of Education to (i) determine, for each of the 95 localities that have adopted ordinances to provide for the use value assessment and taxation of certain real estate, the use value of all applicable (a) real estate devoted to agricultural use, (b) real estate devoted to horticultural use, (c) real estate devoted to forest use, and (d) real estate devoted to open-space use, as those terms are defined in the Code of Virginia, and (ii) recalculate the Composite Index of Local Ability to Pay for each locality after taking into consideration such use values.

ASSOCIATION POSITION: WATCH

HJ 123 - Hugo - Constitutional amendment; real property tax exemption.

- A. (H) Committee on Privileges and Elections, (S) Committee on Privileges and Elections
- B. (S) Referred to Committee on Privileges and Elections

C. 02/03/16

notes: Summary as introduced:

Constitutional amendment (second resolution); real property tax exemption. Provides that the General Assembly may provide for a local option to exempt from taxation the real property that is the primary residence of the surviving spouse of any law-enforcement officer, firefighter, search and rescue personnel, or emergency medical services personnel killed in the line of duty. Such tax exemption may not be claimed by a surviving spouse who has remarried.

ASSOCIATION POSITION: WATCH

SB 99 - Cosgrove - Real property tax; exemption on residence of spouse of military service member killed in action.

- A. (H) Committee on Finance, (S) Committee on Finance
- B. (H) Referred to Committee on Finance

C. 02/03/16

notes: SUMMARY AS INTRODUCED:

Real property tax exemption; spouse of military service member killed in action. Clarifies that "killed in action" includes a service member who dies of wounds received in action after reaching a medical treatment center, for purposes of the real property tax exemption on the residence of the surviving spouse.

Same as HB127

ASSOCIATION POSITION: SUPPORT



SB 366 - Chafin - Real property tax; exemption for disabled veterans and spouse of a service member killed in action.

- A. H) Committee on Finance, (S) Committee on Finance
- B. (H) Referred to Committee on Finance

C. 02/03/16

notes: Summary as introduced:

Real property tax exemption; disabled veterans and the spouse of a service member killed in action. Provides that the real property tax exemption for the residence of a disabled veteran, or the residence of the spouse of a service member killed in action, (i) includes trailers whether or not the wheels and other equipment previously used for mobility have been removed and (ii) applies to a house or trailer whether or not the veteran or the spouse own the land on which the house or trailer is located.

Similar to HB1203

ASSOCIATION POSITION: SUPPORT

SB 445 - McDougle - Real property tax assessment; date to fix tax rate.

- A. (H) Committee on Finance, (S) Committee on Finance
- B. (H) Referred to Committee on Finance

C. 02/03/16

notes: Summary as introduced:

Real property tax assessment; date to fix tax rate. Changes from April 15 to April 30 the date by which a county, city, or town is required to fix the real property tax rate for taxes due on or before June 30.

Same as HB148

ASSOCIATION POSITION: WATCH

SB 597 - Cosgrove - Appeal of local tax assessments; confidentiality, trial by jury.

- A. (S) Committee on Finance
- B. (S) Constitutional reading dispensed (40-Y 0-N)

C. 02/04/16

notes: Summary as introduced:

Appeal of local tax assessments; confidentiality; trial by jury. Provides that an appeal to the circuit court for correction of an erroneous local tax assessment filed on or after July 1, 2016, may be conducted as a jury trial, at the discretion of the taxpayer, and prescribes the process for selecting jurors for such a proceeding. Additionally, the bill requires that prior to the release of confidential tax information in the course of such appeal, the court order the parties not to disclose such information to anyone not entitled to receive it and inform the parties that a violation of such an order is punishable as a Class 1 misdemeanor. Finally, the bill requires such a proceeding to follow the Uniform Pretrial Schedule Order provided in the Rules of Supreme Court unless the parties agree otherwise.

Same as HB910

ASSOCIATION POSITION: WATCH



IAAOmembership

Dear VAAO Members,

It is our pleasure to serve the VAAO organization as your IAAO Representatives. If you are not yet an IAAO member we strongly encourage you to join your colleagues in Virginia and around the globe as part of this "Internationally recognized leader in property appraisal, assessment administration and property tax policy!"

IAAO members qualify for a wide assortment (rather comprehensive) of valuable benefits designed to enhance professional knowledge and career opportunities. IAAO member benefits include:

- registration discounts on IAAO's webinars, seminars and annual conference
- discounted member prices on IAAO books and multimedia in the Marketplace
- full access to the IAAO <u>Library</u> with physical and/or electronic access to thousands of books, articles and government documents as well as linked databases and other resources
- electronic access to download the latest USPAP guide
- a 10% discount on the McKISSOCK online USPAP course
- the opportunity to earn an IAAO professional designation or become accredited
- scholarships for those needing help with membership dues and education costs
- the ability to connect and share information with colleagues from around the world in the AssessorNET online community
- subscriptions to the monthly magazine, <u>Fair & Equitable</u>, and quarterly <u>Journal of Property Tax</u>

 <u>Assessment and Administration</u> and semi-monthly electronic newsletter, <u>Assessing info</u>
- access to Member Look Up, an online membership directory with a variety of search options
- leadership opportunities through service as an <u>IAAO Representative</u>, <u>committee volunteer</u> or Executive Board member
- international recognition in the <u>Awards Program</u>
- Retired and Lifetime status for those who are long-time members and meet qualifications

A detailed listing of member benefits can be found in the <u>Member Resource Guide</u> (Link provided below). One of the most important member benefits is complete access to all of the information found within IAAO's website.

IAAO Member Resource Guide

Regards!

Derek Green Kim Smith, AAS Deidra Kelly Franklin Goodwyn



 ${\it All\ information\ is\ required.}$

Name:	Job Title:
Jurisdiction/Firm:	
Office Street Address:	Office City:
Office State/Province:	Office Country (if outside US):
Office Zip/Postal Code: Office E-mail:	
Office Phone:	Office Fax:
Home Street Address:	Home City:
Home State/Province:	Home Country (if outside US):
Home Zip/Postal Code: Home E-mail:	
Home Phone:	Home Fax:
Send mail to: Office Home Check here if you do not E-mail is a vital link between IAAO and its members. It is IAAO policy	
Gender: Male Female Birth Year:	Check here if you are an elected official.
Please indicate if you have been convicted of a felony or crime which and Standards of Professional Conduct. Yes No	ch may reflect on your ability to abide by the IAAO Code of Ethics
Referred by (if applicable):	
Membership Type: □ Regular □ Regular Electronic □ En	try-Level 🗆 Associate 🗅 Associate Electronic 🗅 Student
Total Membership Dues: \$	Source Code 2016
Please complete this application and return with payment of crequested and either submit the form electronically to <i>membe</i> please make check payable to IAAO in US funds and mail to: <i>Lare quoted in US dollars and are subject to change. Prices are guarantee</i> "Visa "MasterCard" AMEX Cardholder Name (P	rship@iaao.org or fax to 816-701-8149 . If paying by check, AAO, PO Box 29900, Dept 929, Phoenix, AZ 85038-0900 . Prices ed through 12/31/16. Questions: membership@iaao.org, 816-701-8100.
Card Number:	
I hereby apply for membership in the International Association requirements of the IAAO Code of Ethics and Standards of Prothe IAAO Constitution, pay the established dues, and comply	ofessional Conduct. If accepted for membership, I will abide by
Signature:	Date:

2016 AVAILABLE MEMBERSHIPS

Regular Membership

\$190

Available to all officers, officials, and employees of a governmental authority or jurisdiction who have any or all of their duties related to property valuation, property tax administration, or property tax policy; all persons engaged as individuals, or employees of an organization, who exclusively spend their time to provide professional services to governmental officers, officials, or offices of a governmental authority or jurisdiction in support of the property valuation, property tax administration or property tax policy functions. Professional services do not include the providing of hardware, software, equipment or the sale of either goods or services to governmental agencies.

Associate Membership

\$190

Available to all officers, officials, and employees of governmental agencies who do not have any duties directly involved in property valuation, property tax administration, or property tax policy; all officers, administrators, employees and enrolled students of educational institutions; individuals involved in or interested in property valuation, property tax administration or property tax policy; any member of any organization, group, or association, whether local, regional, national or international, interested in property valuation, property tax administration or property tax policy.

Proration Schedule

Date Rec'd	Jan-Mar	Apr-Jun	Jul-Sep	Oct-Dec
Cost	\$190.00	\$142. ⁵⁰	\$95. ⁰⁰	\$190.00

Electronic Membership

\$175

All benefits/services are electronic. Available for both Regular and Associate Member types.

Proration Schedule

Date Rec'd	Jan-Mar	Apr-Jun	Jul-Sep	Oct-Dec
Cost	\$175.00	\$131. ²⁵	\$87.50	\$175.00

Entry-Level Membership

\$125

Available to new members in entry-level positions of a governmental authority or jurisdiction that has their duties related to property valuation, property tax administration or property tax policy. Maximum of three years. All benefits/services are electronic.

Proration Schedule

Date Rec'd	Jan-Mar	Apr-Jun	Jul-Sep	Oct-Dec
Cost	\$125.00	\$93. ⁷⁵	\$62. ⁵⁰	\$125.00

Student Membership

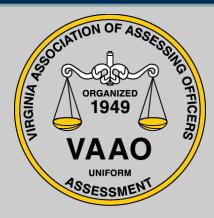
\$50

Applicants must be enrolled as a full-time student at an accredited college, university or technical school with a professional interest in public finance or state and local taxation. Proof of enrollment required. All benefits/services are electronic.

Proration Schedule

Date Rec'd	Jan-Mar	Apr-Jun	Jul-Sep	Oct-Dec
Cost	\$50.00	\$37. ⁵⁰	\$25. ⁰⁰	\$50.00

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 in reaching their ultimate professional objective, the VAAO hereby institutes an award for successful completion and written confirmation of the granting of an 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, 2014. 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, amended, 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



yournewsletter

Have an idea, comment, or suggestion for *Network*? This is your newsletter and we are here to serve you, the Virginia assessment community. We want our readers to get the most out this publication, and that stems from receiving direct feedback and content. We encourage you to contact us.

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