



**JUNE
2026**

Network

EDUCATIONAL SEMINAR ISSUE!

TABLE OF CONTENTS

04

Message from the President

A MESSAGE FROM THE VAAO PRESIDENT SUE CUNNINGHAM

07

Upcoming Events

PLAN YOUR 2026 WITH EVERYTHING VAAO HAS TO OFFER

10

Legislative Update

RECAP OF THE 2026 LEGISLATIVE SESSION AND AN LIHTC UPDATE

16

Assessor Spotlight

AN INTERVIEW WITH RICHIE McKEITHERN, RICHMOND CITY ASSESSOR

21

Educational Seminar Preview

INFORMATION ON REGISTERING, COURSE PREVIEWS, AND INSTRUCTOR BIOS

32

Looking Ahead to 2027

A MESSAGE FROM PRESIDENT-ELECT LYNDA CARTER-TUBBS

A scenic sunset over a beach. The sky is filled with soft, golden clouds, and the sun is low on the horizon, casting a warm glow over the water and sand. Several seagulls are visible on the beach and in the shallow water.

THE NEWSLETTER OF VIRGINIA'S ASSESSMENT PROFESSIONALS

VAAO COMMUNICATIONS COMMITTEE

Andrea Anderson

Virginia Beach

Jordan Barton

Virginia Beach

Mallory Bowles

Virginia Beach

Devin Caldwell

Richmond

Daniela Edick

Virginia Beach

Stephenie Love, RES

Poquoson

Brent Milner (Editor)

Virginia Beach

David Milton (Chairperson)

Charlottesville

From the President

VAAO members,

Can you believe we are already at the halfway point of 2026? The year is absolutely flying by, and I am happy to report that I am still working on my leadership lesson of asking for assistance rather than trying to handle everything on my own, and wow, have you all delivered! The continued willingness of so many of you to volunteer your time and talents reminds me daily that the strength of the VAAO truly comes from its members.

On April 15th, we held a virtual Board meeting where we received updates from our committees, discussed ongoing initiatives, and continued planning for what is shaping up to be a very busy and exciting second half of the year. The work being done behind the scenes by our committees is truly a testament to the heart of this organization, and speaking of committees, they are filling up nicely. That said, we still have room for you. If you have been thinking about getting involved but haven't taken the plunge yet, please reach out. We need your energy!

Looking at our summer calendar, I am incredibly excited about the Educational Seminar this July at Boar's Head. It is always such a fantastic opportunity to sharpen our skills, earn continuing education credits, and catch up with colleagues in a beautiful, relaxing setting. Early Bird registration is open now!

Speaking of education, I am thrilled to announce an incredible learning opportunity for our membership. Terry Taylor, CAE, RES, AAS, FIAAO, our esteemed IAAO President-elect and current treasurer, will be instructing IAAO Workshop 850: CAE Case Study Review Workshop. Having someone with Terry's immense expertise and elite designations leading this course is a massive win for the VAAO! Registration and details will be coming soon, so keep a close eye on your inbox so you don't miss out. Also, it's not too late to take advantage of the Virginia Tax Advanced Assessor's School offerings. You'll find links to the remaining courses later in the issue, starting with July's IAAO 101: Fundamentals of Real Estate Property Appraisal.

THE NEWSLETTER OF VIRGINIA'S ASSESSMENT PROFESSIONALS

Another busy legislative season has officially come to a close. As always, there were many bills impacting our industry that required close attention and thoughtful discussion. In this issue, you'll find updates on what passed, what did not move forward, and what will carry over into next year's session. Many thanks to those who helped monitor legislation and keep our members informed throughout the process, especially Tim Lamb, our Legislative Committee Chair.

We also want to make sure we stay connected between our formal events. We are keeping up the momentum on social media, so please join us on our Facebook page if you haven't already. It's a wonderful, casual space to share updates, celebrate milestones, and engage with your peers.

Finally, as we power through the busy summer months, I am already looking forward to an amazing Annual Conference this November at the beach. There is truly nothing better than combining top-tier professional growth with a little coastal relaxation. It is going to be an unforgettable event!

Thank you all for your hard work, your passion, and your continued support of the VAAO. Since my magic 8 ball is still broken, I am relying on your continued direction, ideas, and brilliant solutions to keep nudging us forward through the rest of 2026.

"ALONE WE CAN DO SO LITTLE; TOGETHER WE CAN DO MUCH." – HELEN KELLER

Sue Cunningham



BOARD OF DIRECTORS

VAAO OFFICERS

Sue Cunningham
President
Virginia Beach

Lynda Carter-Tubbs
President-Elect
Henrico County

Elizabeth White
First Vice President
Norfolk

Robert Mackey
Second Vice President
Virginia Beach

Christi M Hess
Treasurer
Goochland County

Erika Colwling
Secretary
Colonial Heights

Holt W. "Billy" Butt, RES
Immediate Past President
Suffolk

VAAO DIRECTORS

Stephenie M. Love, RES
Director 1 Year
Poquoson

Timothy Lamb
Director 1 Year
Newport News

Justin Stanley, CAE, RES
Director 1 Year
Richmond

Erwving Bailey Rea, AAS
Director 2 Years
Arlington County

Dorothy Morgan
Director 2 Years
Portsmouth

David Milton
Director 2 Years
Charlottesville

UPCOMING EVENTS

**JULY
14-17**

71st Education Seminar

Boars Head Resort (Charlottesville, VA)

**JULY
16**

VAAO Board Meeting

Executive Boardroom at Boar's Head (5:15pm)

**OCT
8**

2026 Advanced Assessor's School Ends

See Next Page for Remaining Courses

**NOV
2-6**

2026 Annual Conference

Marriott VB Oceanfront (Virginia Beach, VA)

**OCT
18-22
2027**

2027 Annual Conference

Delta Hotel Marriott (Bristol, VA)

Advanced Assessor's School



Class Date	Exam Period	IAAO Course Name	CE Hours	Method	Instructor	Registration Link
Jul 6 - 9	Jul 10 - 15	101: Fundamentals of Real Property Appraisal	30	Live Online	Patrick Alesandrini, CAE, RES, FIAAO	IAAO Learn: 101: Fundamenta...
Aug 3 - 6	Aug 7 - 12	112: Income Approach to Valuation II	30	Live Online	Michael Lendi, AAS, CMS	IAAO Learn: 112: Income Appr...
Aug 17 - 20	Aug 21 - 26	400: Assessment Administration	30*	Live Online	TBA	IAAO Learn: 400: Assessmen...
Aug 24 - 27	Aug 28	311: Real Property Modeling Concepts	30*	Classroom	Christopher Landin, CAE, AAS, MAS, RES	IAAO Learn: 311: Real Propert...
Sept 14 - 17	Sept 18 - 23	402: Tax Policy	30*	Live Online	Jason Frost, CAE	IAAO Learn: 402: Tax Policy -...
Sept 8 - 10	N/A	851: RES Case Study Review Workshop	18.5*	Live Online	Cyndi Capps, RES	IAAO Learn: 851: RES Case St...
Sept 28 - Oct 1	Oct 2 - 7	500: Assessment of Personal Property	30*	Live Online	Stephanie Clark, RES, AAS	IAAO Learn: 500: Assessmen...

* Pending DPOR approval, consult with Virginia Tax for more information.

- In-Person Classroom
- Live Online

Chesterfield County Community Development Building, 9800 Government Center Parkway, Chesterfield, VA 23832 CD Multi-Purpose Rooms A and B

Students will need to print their course materials before class and will need a computer with audio, video (webcam) capabilities and an adequate internet connection for participation and credit.

Exams are available for 6 days after the last day of online class

For more information, please contact us:

[804.404.4064](tel:804.404.4064)

TAX-AssessorsSchool@tax.virginia.gov



Interested in professional development and growing your career in the assessment industry?

The Women's Initiative Network (WIN) is an IAAO Affinity Group open to all members.

WIN offers quarterly webinars, conference events, and networking.

Learn more: <https://www.iaao.org/affinity-groups/womens-initiative-network-win/In>

STAY CONNECTED

Join WIN on IAAO Connect:

<https://my.iaao.org/community/s/group/0F9TR000000MDR0A2/womens-initiative-network>.

WIN ON THE IAAO PODCAST

WIN was featured on the March episode of "Assessing the Situation", the IAAO podcast.

The WIN segment starts around 9:35 and runs to about 19:20.

Listen here: <https://open.spotify.com/episode/7tGV51znunAyPcV5jy9E7O>

WIN'ing Conversations

Our quarterly webinar series focuses on professional development topics relevant to the assessment field. All WIN'ing Conversations are held at noon Central Time. The 2026 theme is "Growth at Every Stage" with seasonal focus areas:

Q1: Personal Growth and Self-Awareness – Tuesday, February 17, 2026

Q2: Professional Growth – Tuesday, May 12, 2026

Q3: Collective Growth – Tuesday, August 11, 2026

Q4: Sustainable Growth – Tuesday, November 10, 2026

The **IAAO Annual Conference** is **October 13 through 16 in Calgary.**

WIN is hosting an expanded luncheon for up to 200 attendees, a networking reception, and a conference presentation. We want you there!

Thank you again for being part of WIN. This group grows because people like you show up.

On behalf of the 2026 Leadership Team:

- Group Leader: Carmen Trammell
- Associate Group Leader: Ana Torres
- Communication Coordinator: Dorothy Jacks
- Treasurer/Liaison: Rebecca Malmquist
- Past Group Leader: Chesney Leafblad
- At-Large Member: Adrienne Bailey
- IAAO Headquarters Liaison: Tammy Brown

Legislative Update

BRENT MILNER, WITH CONTRIBUTIONS FROM TIM LAMB, CHAIRPERSON VAAO LEGISLATIVE COMMITTEE AND LORE DEASTRA WITH VIRGINIA TAX



A very busy, and often dramatic, 2026 legislative session has (mostly) come to an end. There is still the budget to wrangle and pass, of course, but the lion's share of legislation that has the potential to impact both real estate in the Commonwealth at large and our professional field specifically has been resolved for this year.

The final review of the bills written and considered that pertain to real estate, appraisal, assessment, and tax collection totaled fourteen pieces of legislation, with seven signed into law, three deferred until next session, and four that failed. You'll find a quick recap of all fourteen bills in the coming pages.

Also of note is the implementation of Virginia's Income-Based Valuation Standards. Here's more on that from Lore DeAstra with Virginia Tax.

Implementing Virginia's Income-Based Valuation Standards

ASSESSOR FEEDBACK, TRAINING ENHANCEMENTS, AND NEXT STEPS FOR AFFORDABLE HOUSING APPRAISAL

COURTESY OF LORE DEASTRA, VIRGINIA DEPARTMENT OF TAXATION

A special thank you to everyone who completed the Affordable Housing course and provided thoughtful comments and questions regarding the upcoming income-based valuation requirements. Your feedback has been invaluable. We're currently revising the course and reference manual to incorporate your suggestions and plan to release additional materials soon.

Income-Based Valuation Requirements Now in Effect

House Bill 2245 (Chapter 456, 2025 Acts of Assembly) amended § 58.1 3295 of the Code of Virginia to require income approach valuation for qualifying affordable rental housing beginning with assessments on or after January 1, 2026. These requirements apply to the current 2026 assessment cycle. Local assessing officers must now use the income approach to determine fair market value for eligible affordable properties.

This mandate applies only when the property owner submits actual operating data. Taxpayers can obtain Form ARH from the Virginia Tax website for reporting income and expense data. If an owner does not provide complete financial data, the legislation authorizes assessors to rely on alternative valuation methods.

Training Continues to Meet Local Needs

We've continued to hear feedback from Virginia localities that the affordable rental housing valuation training is directly supporting daily assessment operations. Participants noted improved understanding of the legal framework, clearer valuation guidance, and the practical value of case study exercises.

Core learning achievements include the following:

- Clarifying how federal housing subsidies and state assessment duties intersect
- Distinguishing restricted income streams from market rate metrics
- Applying case studies to real-world mass appraisal scenarios
- Supporting uniform statewide valuation practices for affordable housing

Strengthening Confidence in the Income Approach

Assessors reported growing confidence in applying the income approach to restricted rental housing. The course clarified key concepts such as contract rent, rent limits, and LIHTC program mechanics. By translating these technical requirements into practical appraisal steps, assessors are better equipped to prepare fair, consistent, and defensible valuations.

A Roadmap for Future Code-Aligned Training

We're continuing to enhance training content based on your feedback. Assessors have expressed interest in seeing more examples involving capitalization rate development and the application of LIHTC regulatory covenants to valuation. Virginia Tax intends to assist with resource information to assessment and commissioner of revenue officers. Valuable information is, also, available from VAAO resources and provides standardized, mass appraisal tools aligned with statutory requirements and professional standards.

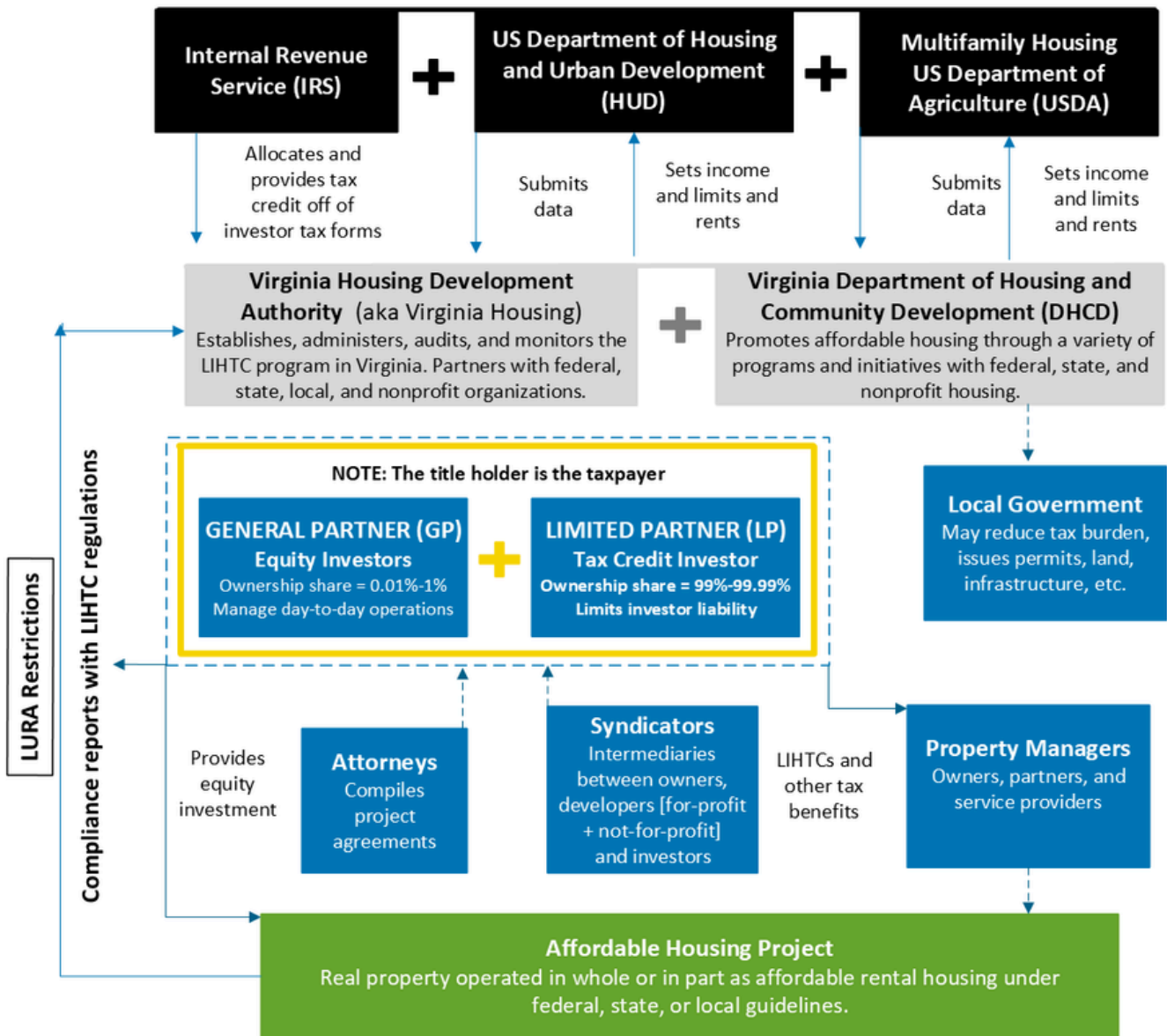
Looking Ahead

The feedback we've received makes one point clear: affordable housing valuation is no longer a niche topic. It is essential to modern assessment practice. Continued investment in clear, code-aligned training will help assessment professionals apply consistent methods, document defensible conclusions, and maintain public confidence in the assessment process.



NETWORK

PARTNERSHIPS IN A LOW-INCOME HOUSING TAX CREDIT (LIHTC) PROJECT



— Federal government agencies

— Virginia state agencies

— Project developers

+ Federal government

+ State government

+ Owners of the real property

— Taxpayer(s)

— Project

— Partnership components of all LIHTC projects

- - - - Complex partnership components, depending on project structure

LURA Land Use Restrictive Agreement: A legal document relinquishing land use rights.*

* See Glossary

LOW-INCOME HOUSING TAX CREDIT A tax incentive intended to increase the availability of low-income housing. The program provides an income tax credit to owners of newly constructed or substantially rehabilitated low-income rental housing projects. (Source: HUD Glossary of Terms)

Legislative Update

What Passed?



HB 1358/SB 649 - Land Use Assessment Disclosures & Notice Requirements

- This consumer-protection cleanup bill targets properties enrolled in local land-use special assessment programs. It requires the Department of Taxation to develop a standardized written notice disclosing a property's special tax classification and the potential liability for "roll-back taxes" if the land use changes.
- Impact on Assessors/Commissioners: Settlement agents will now be legally required to provide this notice and secure a signed acknowledgment from buyers. This should drastically reduce disputes from new property owners caught off guard by deferred roll-back tax bills. It also updates the Virginia Real Estate Board's online residential disclosure statement. (Effective January 1, 2027).

SB 388/HB 1279 - The "Faith in Housing Act" (Affordable Housing on Tax-Exempt Land)

- This legislation allows property tax-exempt religious organizations and 501(c)(3) nonprofits to build affordable housing "by-right" on their land. Localities are prohibited from requiring special exceptions, special use permits, or rezonings. To qualify, at least 60% of the housing units must remain affordable for at least 30 years.
- The Tax Rules: While the land currently enjoys a tax-exempt status due to its religious/charitable use, the bill explicitly states that all such housing developments will become subject to local real property taxation upon completion, unless the local governing body passes a separate ordinance explicitly granting them an exemption.
- Impact on Assessors/Commissioners: Once these projects are completed, jurisdictions will need to establish property tax accounts for these newly built housing units, value them, and levy local real estate taxes, separating the taxable housing footprint from the tax-exempt house of worship. (Effective January 1, 2027).

HB 282 - Expansion of Separate Tax Rates for Land vs. Improvements

- Under current Virginia law (§ 58.1-3221.1), only a tiny handful of localities have the authority to split their real estate tax rates—meaning they can levy a different tax rate on a building (improvements) than they do on the raw land it sits on. HB 282 officially expands this specific authority to the Cities of Charlottesville, Falls Church, Fredericksburg, and Newport News.
- The Rules: For these newly added cities, the tax rate levied on improvements cannot be zero, and it cannot exceed the tax rate imposed on the land itself.
- Impact on Assessors/Commissioners: If you are in one of these specific jurisdictions and your city council utilizes this tool, your office will administer a dual-rate system. While it does not change how you value the property (assessments must still reflect 100% fair market value), it alters how final tax bills are calculated. (Effective July 1, 2026).

SB 181 - Partial Tax Exemptions for Affordable Housing Conversions

- To incentivize the creation of affordable housing, this bill grants localities the authority to offer a partial real estate tax exemption for commercial-to-residential (or underutilized residential) structural conversions. The partial exemption is capped at the total cost of the conversion expenses and is limited to a maximum of 15 years.
- Impact on Assessors/Commissioners: If your local governing body adopts this local-option ordinance, your office will be responsible for tracking applications, assessing the structure's value increase post-conversion, and applying the specialized, capped tax exemption.

Legislative Update

What Passed? (continued)

HB 1101 - Clarification on Real Property Tax Exemptions for Nonprofits and Charities

- This bill clarifies local authority regarding property tax exemptions under the Virginia Constitution. It explicitly states that a locality can, by local ordinance, exempt real property owned by an entity where a controlling interest is held by a tax-exempt charitable organization. Crucially, it clarifies that any rental income or other revenue received from a portion of the real property used for these charitable purposes will not disqualify the property or be considered a source of profit that voids the tax exemption.
- Impact on Assessors/Commissioners: It removes a frequent gray area when evaluating whether a non-profit property qualifies for a tax exemption if they happen to lease out space or collect nominal fees for community use.

HB 175 - Local Property Tax Relief; Surviving Spouses of Armed Forces Members

- This bill authorizes local governing bodies to provide a total exemption from real property taxes for property owned by the surviving spouse of a servicemember who died in the line of duty. It mirrors recent constitutional updates shifting terminology from "killed in action" to the broader "died in the line of duty," giving localities explicit authority to codify this expansion into local ordinance.
- Impact on Assessors/Commissioners: Offices will need to adjust local application parameters and verify documentation from the Department of Veterans Services to reflect line-of-duty parameters rather than strictly KIA designations.



What Didn't?

SB 8 - Real Property Tax Exemption Cap; Surviving Spouses

- Under current law, surviving spouses of military members killed in the line of duty qualify for a local real property tax exemption—but only if the home's assessed value does not exceed the average assessed value of a single-family dwelling in that specific locality. SB 8 sought to remove that cap entirely, granting a total property tax exemption regardless of the home's assessed value.
- Status: Deferred. Continued to the 2027 Session in Senate Finance and Appropriations due to localized fiscal impact concerns.

SB 829 - Resource Protection Areas on Real Estate Tax Bills

- This bill would have mandated that local real estate tax bills explicitly include notice if a homeowner's property is designated as a "Resource Protection Area" (RPA) under the Chesapeake Bay Preservation Act.
- Status: Deferred. Continued to the 2027 Session in Senate Finance and Appropriations due to local implementation and software costs.

Legislative Update

What Didn't (continued)



HB 68 - Local Real Property Taxation; Consideration of Inflation in Tax Rates

- Under current law (§ 58.1-3321), if an assessment increases total real estate tax levies by 1% or more, a locality must reduce its tax rate to a "lowered tax rate" unless they advertise and hold a public hearing to accept the higher rate. HB 68 attempted to mandate that the calculation of this baseline rate take into account changes in the Consumer Price Index (CPI-U) for inflation, strictly limiting local revenue capabilities during inflationary periods.
- Status: Failed to Pass (Left in House Finance Committee).

HB 1051 - Real Property Tax Relief Income Tax Credit

- This would have provided a refundable state income tax credit to qualifying taxpayers whose total local real property taxes equaled or exceeded 4% of their gross income.
- Status: Failed to Pass (Left in House Finance Committee).

Assessor Spotlight

AN INTERVIEW WITH THOMAS CANNELLA,
POQUOSON COMMISSIONER OF THE REVENUE

Our June spotlight is on Richie McKeithen, Assessor for the City of Richmond and his long and varied career. I asked Mr. McKeithen to share with us his insights on transitioning between different jurisdictions, between large cities and rural townships, and even between states. Let's start with a summary of his almost 40 years in the assessment world.

-Stephenie Love, RES



Richie started in 1986 in the District of Columbia right out of college, where he landed a position in the DC assessor's office and worked his way up to Senior Commercial Appraiser. After 13 years in Washington, he was offered the position of Deputy Assessor for the city of Richmond and eventually became the Assessor. From Richmond he returned to his college town of Hampton where he had attended Hampton University. It was in Hampton that he first experienced the Fiscal Year calendar for assessment and he **"really got to know the peninsula assessment-wise"**. After serving as Assessor in Hampton for about 3 years, Richie returned to DC to become the Director of all Real Property Tax (which included the Assessor's Office, the Finance Department and the Recorder of Deeds). **"That was really an honor for me as I had left as a commercial supervisor and returned to be in charge of the whole thing"**. In 2010 he was recruited by the city of Philadelphia, PA to set up and run their new annual real property tax assessment office.

"Back then Pennsylvania was assessing real estate at 35% market value and not requiring scheduled reassessment. Philadelphia had written a referendum to actually go up to 100% market value to help get the city up to par financially because they were really struggling with their bond rating and such."

Richie loved the city of Philadelphia and made lifelong friends there.

"But the weather is really cold. I mean they would get 14 or 16 inches of snow and it was like, no big deal versus Richmond and DC where 5 inches is shutting down. They'd have weeks where it wouldn't get above 20 degrees. So... after about 4 years, I went to the city of Petersburg, VA. My classmate William Johnson asked me to come down and help set up the assessor's office because it was in really bad shape."

THE NEWSLETTER OF VIRGINIA'S ASSESSMENT PROFESSIONALS

During his time in Philadelphia, he had kept his house in Richmond which is within a half hour commute of Petersburg. **"I went from almost 700,000 parcels down to 14,000. And that was really fun because I got back into actually doing assessment work, like measuring houses and validating sales. I had a neighborhood assignment of 3500 parcels...and it was great.I think that's why you fall in love with the profession in the first place."** Richie stayed in Petersburg for 3 years.

And then...Richmond called him back. I asked him what his biggest challenge was in changing locations.

"First and foremost is the politics. I begrudgingly say this, but it's just realistic, the politics nowadays in our profession is paramount...you have to be able to negotiate the politics in order to succeed. You can be the best assessor in the country, but if you can't negotiate the politics in that jurisdiction, it's hard to survive. When I left DC to go to Philadelphia it was a very enlightening experience because first of all, Philly is huge compared to DC, and then the politics is much more 'gritty' there. Oh yeah, it's up close and personal."

That said, Richie counts Philadelphia as one of his greatest successes. **"They were going from not even having an annual assessment and not being at 100% market value to everything, all at once. It was rough initially because you know, people fought against it. But we stuck together and we were able to get it done...and get several of them (reassessments) done to the point people got used to it. And now they are running on their own. The young guy that was my top residential supervisor is now the Assessor. He was young, he knew his stuff, but he was not upper-level management. I brought him in as a line supervisor, brought him up to division supervisor and then made him deputy. I encouraged him to go to grad school. He went to Villanova on his own time and got his master's degree. I'm really proud of him."**

A recent CAMA conversion in Richmond is McKeithen's other favorite success story. The conversion from one CAMA system to another can take years, but the Richmond team got it done in about 6 months. **"As I look back on it, it was smooth. I mean yeah, it was smooth, all things considered."**

I asked about the lessons he learned as he was moving from one jurisdiction to another.

"The biggest lesson I learned was get the lay of the land wherever you wind up going. That includes the politics, the people, the technical stuff, literally everything. You need to take a moment...observe, learn, then make whatever changes you think need to be made, if any need to be made at all. And definitely, definitely value your people. I will not, as a director, hire anyone, no matter how good they are, to manage folks if they can't get along with people. They have to know how to understand an employee...find what their strong points are, their weaknesses, and plug them in. Then you're responsible for training them up and giving them a chance. I love to reward my people. Some say money is not a motivator, it's this that or the other.I think it can be, especially in this day and age. When somebody deserves a raise, I break my neck to make sure they get it."

One of Richie's big sticklers for taking a position is that there is some kind of ladder to success for his employees. **"I have to get buy-in from my supervisors that there is room for growth. That's how you get people motivated. That's just how I feel about it, giving them what they deserve when they deserve it."**

I asked if he had experienced any surprises or unforeseen hurdles...anything that he thought he knew, and it ended up not being what he thought.

NETWORK

“You know, I probably have to go back to Philly again. Their whole setup was different from what I had experienced in Virginia. Case in point, they are very unionized up there. I thought in my career I would never have to really deal with unions, but I had to become a kind of union expert: learning the contract, knowing the rights and stuff like that. I had been in right-to-work Virginia for the longest time, and even though DC had unions, they weren’t like Philly. Philly unions are really strong and really involved in the day to day.”

I wanted to know why there were so many moves.

“When I left here [Richmond] the first time, the politics had gotten a little hinky because we were going to a new form of government. My superiors weren’t changing, but everything else around me was, and that affected how I was able to function and whether I could succeed or not.

Philadelphia is, like I said, very political and I think you can wear yourself out. While I loved the city, it wasn’t lost on anyone that I wasn’t from there and that kind of played in a lot. Oftentimes people like a hometown flavor and I’m in a position where I’m having to tell people what they don’t want to hear: your value’s going up. As dynamics change politically, I think you can sort of run out of (how can I put it?)...courtesy, so to speak, from the public. So, I think it’s good to have options and be flexible, because a lot of times (frustration) is taken out on you when it shouldn’t be, that’s just the reality of the thing. For a long time, you used to see assessors in the same place for 30 years and all that. I don’t know if you’ll see that in the future, if our market nationally continues to be what it is. I’m doing what I’m supposed to do, year in and year out but (the negativity) can be challenging. So, after a while, I’m going to get out of the way and let somebody else tell you the same thing, because it is going to be the same thing, it just won’t be me telling you.”

At the end of our talk, I asked Mr. McKeithen if he had any advice for those who are either aspiring to be an Assessor or are being recruited for Director. I quoted my colleague Tim Lamb, when I suggested that one should be in the deputy position before taking the Assessor’s Chair.

“Tim is absolutely right. The deputy chair was everything to me before I got to the Director chair. I can’t imagine going from being a line supervisor or appraiser to being Assessor. You need a totally new skill set that you haven’t developed yet, a skill set you might need overnight. Nowadays, you don’t have a communications person speaking for you, you have to handle all your own communication stuff and you have to be prepared. Values hit and everybody’s mad and all of a sudden you have a TV microphone stuck in your face and somebody’s asking ‘Why’d you increase all the assessments when people can’t afford it?’ It’s good to see that and see it up close. It’s good to experience the community meeting where you’ve got a room of 200 to 250 people, just mad, and you have to win them over. You have to educate them while they’re mad. You tell them this isn’t just an arbitrary thing that I’m doing, this is what the law says and this is the way it can be offset and this is where you need to take your gripe. Get all the experience you can.”

Then Richie chuckled...

“You know, when I retire, I might be just planting flowers for a while or walking puppies at the local ASPCA ‘til I can get my mind back together. But it’s been a ride, it has been a ride.”



SURF ON OVER

TO THE VAAO  PAGE

SHELL-ebrate all summer long and
meet your fellow assessing
professionals!

FIND US
HERE!

CONGRATULATIONS TO THE 2026 VAAO Elgin “Pistol” McMillian Scholarship **WINNERS**



A huge congratulations goes to the following recipients of the 2026 VAAO Elgin “Pistol” McMillian Scholarship!

Cory Page – Appraiser I – Roanoke County (Sponsored by Ken Fay)

Damon Parker – Appraiser I – City of Portsmouth (Sponsored by Dorothy Morgan)

Debra Salako – Real Estate Technician – Prince George County (Sponsored by Theresa Born)

Holly Anderson – Real Estate Technician – King George County (Sponsored by Regina Puckett)

Lisa Rountree – Real Estate Clerk – City of Franklin (Sponsored by Selenia Boone)

Educational Seminar Preview

BY BRENT MILNER, VIRGINIA BEACH



This year's Educational Seminar at the Boar's Head in Charlottesville looks to be an excellent opportunity to network, learn, and reset. Read on for a full schedule of events, select course descriptions and speaker bios, and more! **Early Bird registration ends June 5, so sign up now to save!**

Register

TODAY!

NETWORK

VAAO 71st Educational Seminar



**BOARS HEAD RESORT
CHARLOTTESVILLE, VA**

- Vendors & Sponsors Showcase
- President's Reception at Hazy Mountain Winery



Tuesday, July 14

7:00-5:00 PM Conference Registration

Pavillion Lobby

7:00-8:00 AM Continental Breakfast

Pavillion Lobby

8:00-5:00 PM **USPAP 7 Hour Update:** Ednam Hall

11:30-1:00 PM Lunch On Your Own

8:00-5:00 PM **Aumentum Tech Cama User Group:**

Executive Board Room

11:00-4:00 PM **Vision User Summit:** Pavillion I & II

Post Summit Reception to Follow

Wednesday, July 15

7:30-5:00 PM Conference Registration & Vendor Showcase

7:30-8:30 AM Continental Breakfast: Pavillion Lobby

8:30-9:30 AM **IAAO Mass Appraisal Credit Task Force:** Pavillion I & II

Justin Stanley

9:30-11:30 AM **Update to the IAAO Standards on Ratio Studies**

Josh Myers, Josh Myers Valuation Solutions

11:30-1:00 PM **Opening Session:** Ballroom

Welcome, VAAO President

Sponsor Introductions, Keynote Speaker

1:00-3:00 PM **Open Space Updates &**

Annual Fair Market Value Analysis

Jennifer Shaver Friedel

3:15-5:15 PM **Legal Zoning Challenges and Impact on Assessments**

Andrew McRoberts & Kerem Oner

6:30-9:00 PM **Reception at Hazy Mountain Winery**

*SUBJECT TO CHANGE



Thursday, July 16

7:30-8:30 AM Conference Registration & Vendor Showcase

7:30-8:30 AM Continental Breakfast

8:30-11:00 AM **Anatomy of a Tax Defense:** Pavillion I & II
Andrew McRoberts & Tolley McGwinn

11:00-1:00 PM Lunch On Your Own

1:00-5:00 PM **AI And the Future of Assessing:** Pavillion I & II
Jake Parkinson, Valuebase

5:15-6:15 PM VAAO Board Meeting: Executive Boardroom

Friday, July 17

7:00-8:30 AM **Breakfast Buffet:** Ballroom

8:30-10:30 AM State of the Commonwealth Update & Forecast
Alice Kassens, Professor of Economics



*SUBJECT TO CHANGE

JOSHUA MYERS

SUPERCHARGING THE STANDARD ON RATIO STUDIES: THE LATEST UPDATE

COURSE DESCRIPTION

This course discusses all of the new changes present in the updated IAAO Standard on Ratio Studies. These changes include updated COD standard ranges, a new primary measure for detecting vertical inequity, and more!

INSTRUCTOR BIO

Josh is a mass appraisal consultant with Josh Myers Valuation Solutions which offers various consulting solutions in the mass appraisal field, including valuation model development and ratio studies. He is an IAAO Fellow, an IAAO Award Winner, and a current member of the IAAO Research and Standards Committee. He started his career in the City of Norfolk Assessor's Office, and has now served dozens of clients as a consultant for the last 13 years. His research interests focus on advanced mass appraisal models and technical ratio study issues. Josh holds a Master's Degree in Statistics from the University of Virginia. He is a proud husband to Sarah and father of Abigail (8), Annalise (6), and Gabriel (4), and Liberty (22 months).

JOSHUA MYERS



M. TOLLEY GWINN & ANDREW R. MCROBERTS

LEGAL ZONING CHANGES AND IMPACT ON ASSESSMENTS

COURSE DESCRIPTION

Presentation will focus on the intersection of zoning laws and property assessments in Virginia. Discussion topics will include the impact of rezonings/upzonings on property valuation including proposed zoning and zoning while in litigation, highest & best use analyses, data center assessments, and affordable housing assessment issues.

INSTRUCTOR BIO

Tolley Gwinn is counsel at Sands Anderson and a member of the firm's Government group. He counsels local government clients on general and administrative law issues, including tax assessments, public procurement and contracting, open meetings and public records compliance, conflicts of interest, and records management. Tolley also represents public entities in litigation and administrative proceedings before state and federal courts and agencies. His background includes experience with federal procurement and grant law, as well as prior service as an infantry officer in the United States Army, which informs his work advising mission-driven organizations.

M. TOLLEY GWINN



LEGAL ZONING CHANGES AND IMPACT ON ASSESSMENTS (CONT'D)

INSTRUCTOR BIO

Andrew McRoberts provides specialized legal counsel to local governments and public officials throughout Virginia. A member of the firm's Government Group and Leader of its General Local Government Team and its Tax Assessment Defense Team, Andrew is a long-time litigator and Virginia local government attorney. His work spans a wide range of matters, including governance, land use and zoning, tax assessment defense, real estate, economic development, and litigation in state and federal courts. He brings deep experience helping clients navigate complex legal issues affecting local government operations and decision-making.

Before joining Sands Anderson, Andrew spent many years serving Virginia localities as a county attorney, legislative liaison, and litigator. That background informs his work counseling public bodies through complex legal issues, high-risk disputes, and matters with significant legal and community implications. He frequently speaks on municipal law topics and focuses his practice on helping public bodies navigate legal risk while advancing their objectives.

ANDREW R. MCROBERTS



REBECCA J. POWERS & ANDREW R. MCROBERTS

ANATOMY OF A TAX DEFENSE

COURSE DESCRIPTION

Presentation will focus generally on local government defense of appeals of assessments under § 58.1-3984. The presentation will discuss special use and owner-occupied properties generally, and specifically recent Amazon assessment appeals and arguments the company advances.

INSTRUCTOR BIO

Rebecca Powers is counsel in Sands Anderson's Government practice, where she provides legal guidance to Virginia municipalities on governance, compliance, tax assessment and risk management matters. Her work includes advising on land use and planning, reviewing real property and easement documents, resolving property disputes, managing municipal litigation, and assisting leaders with legal and operational decision-making. Prior to joining the firm, Rebecca served in the Suffolk City Attorney's Office, where she provided day-to-day legal counsel across municipal operations and led litigation involving tax assessment appeals, eminent domain, land use, employment, and right-of-way issues.

REBECCA J. POWERS



DR. ALICE KASSENS, PH.D.

STATE OF THE COMMONWEALTH UPDATE & FORECAST

COURSE DESCRIPTION

An overview of the current national and regional economy, putting the environment in context with historical levels and a look to the future, including a discussion of recession risks and odds over the next twelve months.

INSTRUCTOR BIO

Dr. Alice Louise Kassens is the Dean of the School of Business, Economics, and Analytics, the John S. Shannon Professor of Economics, and the Director of the Center for Economic Freedom at Roanoke College. She is also a Community Development Research Fellow with the Federal Reserve Bank of St. Louis, a Senior Analyst with the Institute for Policy and Opinion Research, an Associate Editor for the Journal of Economics Teaching, and a former member of the Governor's Joint Advisory Board of Economists. She has been published in several journals and edited volumes. Her recent work focuses on the disparate health outcomes and the impact of social determinants of health. Kassens earned her BA in economics and history from the College of William and Mary and her Ph.D. in economics from North Carolina State University. Her areas of specialty are labor and health economics.

DR. ALICE KASSENS, PH.D.



CHARLOTTESVILLE
BOAR'S HEAD
RESORT



SPECIAL DISCOUNTED RATE AVAILABLE

[RESERVE HERE](#)

VAAO

VOLUNTEER RECRUITMENT



HELP VAAO STAY STRONG &
SUCCESSFUL IN 2026!

See openings here: <https://vaaovolunteer.my.canva.site/>

A Message from the President-Elect

LYNDA CARTER-TUBBS, HENRICO COUNTY

At our inaugural Past Presidents' Retreat, we had the chance to step back, reflect, and talk openly about how we can continue strengthening the value we bring to our members. One idea that resonated strongly during our conversations was combining the seminar and conference into a single, more cohesive event. After considering the demands on everyone's time and our current staffing limitations, I offered to move forward with piloting this combined format.

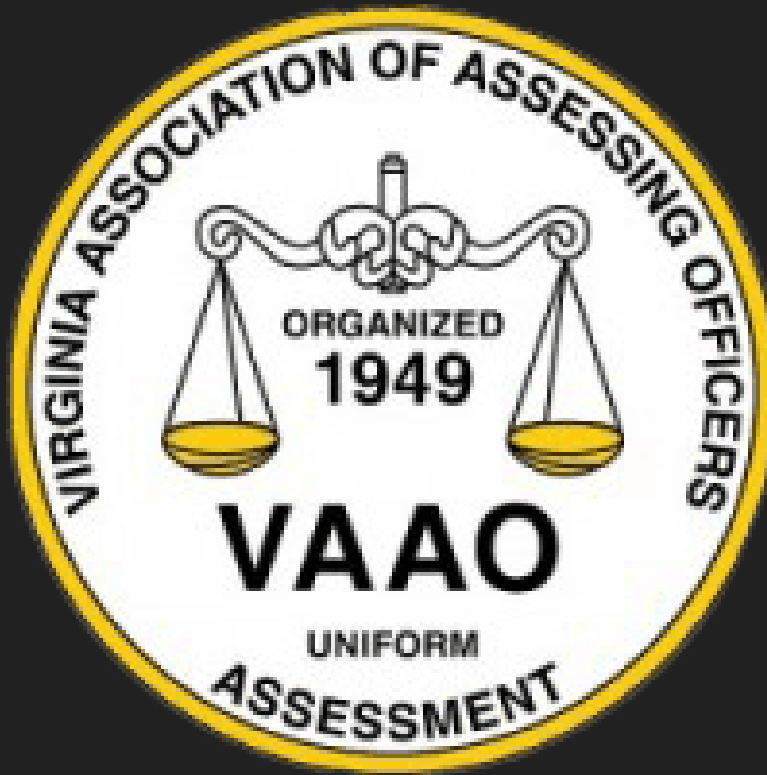
As part of this effort, we're also revisiting Past President Prine's forward-thinking vision of leaning into Regional Seminars. By offering educational opportunities throughout the year, we can ensure that learning, connection, and professional growth remain consistent, even as we explore new approaches to our annual programming.

I am truly hoping to gain everyone's support as we take on this combined seminar/conference approach. This transition also gives us a wonderful opportunity to spend meaningful time in Southwest Virginia, specifically in Bristol, Virginia at the Delta Hotel Marriott from October 18–22, 2027, where we can learn about the region's unique properties and challenges while providing strong educational content for all.

I'm grateful for the thoughtful dialogue and support from our past presidents and look forward to working together as we explore this new direction.



Lynda Carter-Tubbs



VAAO Mission Statement

Through education of assessment professionals, promoting public understanding, improving standards of practice, collecting and disseminating information, working with others, and promoting justice and equity in distribution of the tax burden.

Network

THE NEWSLETTER OF VIRGINIA'S ASSESSMENT PROFESSIONALS

JUNE 2026

WWW.VAAO.ORG