

K C Journal

**Kansas City Regional Chapter of the International Association of Assessing Officers
IAAO Chapter of the Year 1992, 1994, 1998 and 2002.
Chapter Newsletter of the Year 2002.
Volume 4 Issue 2, June 2004**

Kansas City Regional Chapter of IAAO – Executive Board

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The IAAO executive board has selected KC for the new world headquarters!

*By J. Mark Hixon, CKA, RMA, Past President
Shawnee County Appraiser*

The membership and their unqualified support for IAAO undoubtedly played a significant roll in the decision making process. There are many people to thank and congratulate for this successful effort.

First, is the KC chapter. I really think it meant a great deal to the E-board members that we cared about this issue enough to offer the additional financial incentive as well as paying for the expense of sending me to the meeting. (The board also voted to send Mary Jo, but she was not able to attend due to last minute problems).

Secondly, we owe a great deal of thanks to Jill McCarthy of the Kansas City Area Development Council and Kellie Danielson of the Kansas Department of Commerce. They would ordinarily not have pursued such a small employer as IAAO, but they both pulled out all the stops and put together a superb presentation that made me want to move to KC and commute to Topeka.

Thirdly, Paul Welcome played a larger roll in this decision than even he knew. His interest and enthusiasm for this project put it on the radar for the EcoDevo groups in the KC metro area. And last, but not least, we owe a huge thank you to the members of the IAAO executive board for devoting their time and talent to the making of this monumental decision.

I want to personally thank all of the members of the KCIAAO. Although our financial commitment represents a very small drop in the bucket when compared to IAAO's operating expenses, the members of the E-board know how hard it is to come up with that much money. They also know that the effort to produce that much money represents a high level of commitment to IAAO. And that commitment is more valuable than gold. So give yourselves a pat on the back and get ready to roll up your sleeves because I assured them that we would be ready, willing, and able to jump in and assist in any way necessary to make the transition from Chicago as smooth as possible.

The International Association of Assessing Officers (IAAO) is an educational and research association of individuals in the assessment profession and others with an interest in property taxation. Membership is open to anyone, and includes individuals working in government, private industry, academia and members of the general public.

Message From the President



By **Mary Jo Starostka**
CLT

Dear KCIAAO Member,

The KCIAAO Executive Board met last week and set the meeting times and dates for the remainder of 2004. We have an excellent, fun and informative meeting schedule planned.

You will find signup sheets in this newsletter for most of the meetings. I am asking that you reply as soon as possible as some events are very popular and we want to make sure everyone who would like to attend can have a spot.

Here is a glance of what you can expect:

July 16th T-Bones Game in Kansas City
August 20 th - Meeting in SW Missouri & HP12C class
October 15th - Celebration Cruise on Lake of the Ozarks
November 4 and 5 th - Educational Conference in Kansas City
January 21 - Meeting in KC - Topic to be announced



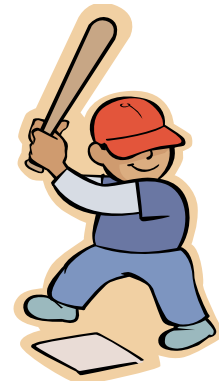
In addition to these meetings we are also offering a full slate of educational sessions. You will find further information on these sessions in this newsletter or check out our website for dates and times.

The IAAO Executive Board sent the Site Selection Representatives to Kansas City on May 17 to look at potential buildings for the IAAO headquarters. I was invited to come along and we viewed 6 buildings which could fit the needs of the IAAO. President Chmura will present the choices to the Executive Board in June and hopefully IAAO will have a plan in motion for their move to Kansas City.

I look forward to seeing you at one or all of these meetings. It is my pleasure to serve the members needs. If you have a question or comment you would like to share with me please email me at mstarostka@cltco.com.

See you in July at the T-Bones game!

Mary Jo



**Kansas City Regional Chapter
of IAAO – Executive Board**

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Marshall County Appraiser
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Marysville, KS 66508
Ph: 785.562.3301 Fax: 785.562.3320
E-mail: msappr@bluevalley.net

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East District Director
Missouri State Tax Commission
621 Capitol
Jefferson City, MO 65101
Ph: 573.751.2414
Email: sschoene@mail.state.mo.us

Mary Carlson
Missouri Director
Asst Director Personal Property
Jackson County
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Independence, MO 64050
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Lawrence, KS 66839
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KC Chapter Committees

Education
Teresa Hattemer, RMA
Kansas Chair
Jefferson County, KS

Sackey Kweku
Jackson County, Mo
Missouri Chair

Programs
Gene Bryant - Chair
Wyandotte County, KS

Angie Blazevic – Member
Wyandotte County, KS

Newsletter
Kevin Bradshaw, RMA - Chair
Johnson County, KS

Historian
Margaret Daugherty - Chair
Wyandotte County, KS

Membership
David Harper - Chair
Shawnee County

New Officers Take Oaths

Here are your election results from the annual elections. They were held at the April 2, 2004 meeting in Liberty, Mo.

The following individuals were elected to the indicated offices:

Mary Jo Starostka - President
Angela Blazevic, AAS Vice-President
Teresa Hattemer - Treasurer
Sandra Bryant - Secretary
Missouri Director - Mary Carlson
Kansas Director - Dennis Albers
East District Chair M0 - Sylvian Schoeneberg
West District Chair Ks - Janet Duever
South District Chair Mo - Candy Fullerton
North District Chair MO - Carla Markt

Please congratulate them at the next meeting!



Outgoing President Mark Hixon

tenure as president is over, I look forward to working with President Starostka. After our last meeting, I am very excited about what Mary Jo has planned for the upcoming year. Thanks again for allowing me the privilege of being involved in this extremely fine organization.

A Good Bye Message

**From J. Mark Hixon, CKA, RMA
Shawnee County, KS**

Now that I have joined the ranks of past presidents (aka has-beens) I would like to express my sincere appreciation for the opportunity to serve this organization. What made it a particularly enjoyable experience was getting to know and work closely with the members of the executive board and those members who serve on the various committees. Those are the people who make the KCIAAO the premier local chapter it is. And while I may lament the fact that my

RETAILER TAKES ASSESSORS TO COURT: *Kmart files lawsuit over property taxes* *Federal action names nearly 500 localities*

April 1, 2004

BY DAVID RUNK

Reprinted with permission of The Associated Press

Kmart has taken aim at several hundred towns, cities and counties nationwide — including Detroit and Garden City — in a lawsuit that claims the communities overcharged the discount retailer in property taxes on stores and other facilities. Kmart contests \$8.6 million in taxes charged by nearly 500 local governments, according to a report in Wednesday's Wall Street Journal.

Some of those being sued have agreed to settlements over the disputed tax assessments, which in many cases put a few thousand to tens of thousands of dollars in taxes at issue. But other communities, including several in California, have banded together to fight, saying Kmart is using the suit to pressure them into accepting its demands.

"The scope of Kmart's lawsuit is almost overwhelming," Donald Hurley, a lawyer representing the tax assessor for California's Ventura County, which Kmart says overcharged it about \$30,000 in 2001, said Wednesday. "The only way we can really respond to it is do it together, which is what we're doing."

Kmart Corp. closed nearly 600 stores and shed 66,000 employees after filing for bankruptcy protection in January 2002. It emerged from bankruptcy in May as **Kmart Holding Corp.** and in March reported its first profitable quarter in three years, despite declining sales at stores open at least a year.

The company's suit was filed May 5, the day before Kmart emerged from 15 months of bankruptcy protection. The lawsuit asks the U.S. Bankruptcy Court in Chicago to step in and lower the 2001 and 2002 tax assessments, claiming decisions by assessors overstated the value of Kmart's properties.

"The allocation formula adopted by the defendants in arriving at the assessments is arbitrary, imprecise and unreasonable," the lawsuit states, "and constitutes no proper basis for the valuation of the . . . property."

Kmart said it planned to release a statement. In recent court filings, communities that refused to settle have asked Judge Jack Schmetterer to dismiss the suit. They say the Troy-based company failed to appeal tax decisions locally, waited too long to object and failed to detail in its lawsuit why their assessments are flawed.

Furthermore, they say Kmart wants the bankruptcy court to intervene in issues that should be handled first by the states or local municipalities. And they say an unfair burden is placed on communities — especially smaller ones — that would be forced to send lawyers to Chicago to argue the case.

Kmart says the bankruptcy court is in a position to judge whether its property is fairly valued because states use similar standards.

Some of Kmart's claims ask the court for reductions of less than \$100 in taxes on certain properties, while one against Detroit says the city overcharged Kmart more than \$627,000 in 2001. A city spokesman was checking to see whether Detroit had a response to the suit.

Continued on page 5

Websites of Interest to Our Members

Kansas County Appraiser's Association (KCAA)
Kansas Division of Property Valuation Division (PVD)
Missouri Department of Revenue
Wichita Chapter of the IAAO (New Link)

www.ink.org/public/kcaa
www.ksrevenue.org/pvd
<http://www.dor.state.mo.us/>
www.home.earthlink.net/~wrciaao

Continued from page 4

The Wall Street Journal article said Kmart also wants to reduce its payment to Garden City by \$3,627.

For Kmart, the suit is akin to “sticking a finger in the eye” of communities where it does or did business, said Martin Zohn, a Los Angeles bankruptcy specialist with the law firm Proskauer Rose. And he said any money saved by the lawsuit likely wouldn’t be worth Kmart’s effort.

“The disputing of these tax claims under these circumstances is just a continuation of the misguided management that put Kmart in bankruptcy to begin with,” Zohn said. “No matter what anyone says, this is going to require management time and energy, and it’s going to cost a lot of money.”

States with communities named in the suit include Alabama, Alaska, Arkansas, California, Colorado, Connecticut, Georgia, Idaho, Kansas, Louisiana, Michigan, Missouri, Mississippi, Montana, Nevada, New Mexico, North Carolina, Oklahoma, Oregon, Rhode Island, Tennessee, Texas, Washington, Wisconsin and Wyoming.

As of January, according to court filings, a few dozen municipalities had reached settlements. Among them was Arkansas’ Pulaski County, which after being sued agreed to shave 30 percent off Kmart’s nearly \$185,000 two-year tax bill.

Debra Buckner, county treasurer and collector, said the promise of payment was key.

2004 Legislative Summary

Marie Shelton Sedgwick County

Editors note: This information was compiled by Marie at Sedgwick County. I have deleted those references not directly of interest to Kansas county appraisal staffs. If you want more detail on any particular action I would recommend going to the Kansas Legislature website at <http://www.kslegislature.org/>.

May 20th, 2004. Just out from legislative services, the following are bills that have passed and have now been signed by the Governor.

Sub. for SB 147 makes a number of major changes relative to sales, franchise, property, and income tax laws. The bill also facilitates the transition for retailers regarding the streamlined sales tax requirement of destination-based sourcing by extending to January 1, 2005, the date when taxpayers must be fully compliant with such sourcing provisions.

Property Tax Provisions

Relative to property taxes, the bill:

- Expands retroactive to tax year 2003 a property tax exemption for business aircraft to replace a requirement that the aircraft be “actually and regularly used exclusively” to earn income for owners with a requirement that the aircraft be used “predominantly” for such purpose. “Predominantly” is defined to mean at least 80 percent of the total use of the aircraft; or utilization of the aircraft such that all costs are deductible for federal income tax purposes. Additional new language provides that when the owner’s business is the leasing of aircraft, the lessee’s use of the aircraft is not to be considered in determining the exemption.
- Amends KSA 79-201f, to repeal an exemption for certain personal property moving in interstate commerce; and KSA 79- 5a01, to clarify that the definition of public utility includes brokers that now or hereafter own, control, and hold for resale stored natural gas.
- Classifies all wireless communication towers, broadcast towers, antenna and relay sites, except for public utility property, as tangible personal property for property tax purposes. These towers, antenna and relay sites are defined as commercial and industrial machinery and equipment for classification purposes.
- Increases the limit on interest accrued to \$5, below which the county treasurers of Sedgwick, Johnson, Shawnee, and Douglas counties are not required to collect interest due on delinquent personal property taxes. The bill also excludes Wyandotte County from a list of counties authorized to use an alternative method of collecting delinquent personal property taxes.

Senate Sub. for HB 2375 makes a number of changes in various state and local tax laws.

The bill:

- Amends KSA 79-412 to require the person recording or filing a lease agreement to include the words “building on leased ground” on the first page of a lease agreement, when improvements exist which are owned by entities other than the landowner. The

legislation further states failure to include these words may result in the improvements being assessed to the landowner.

- Provides that taxes collected on additional valuation added as a result of penalties for the late filing of personal property and oil and gas renditions need not be distributed by county treasurers to taxing subdivisions when such taxes have been paid under protest until such time as the appeals are final.
- Amends the definition of “residential” for property tax classification purposes to provide that such term includes land and improvements used to store household goods and personal effects not used for the production of income, even when such land and improvements are not contiguous to land accommodating a dwelling or home.
- Provides that the property tax exemption for household goods and personal effects is extended to such items used in the home for “bed and breakfast home purposes” as defined in KSA 79-1439.
- Amends KSA 79-1439 to clarify that residential real property used for bed and breakfast home purposes is eligible for the 11.5 assessment rate applicable to other residential property. A bed and breakfast home is defined to include residences with five or fewer bedrooms available for overnight guests who stay for not more than 28 consecutive days and for which there is compliance with all 63 zoning and other ordinances or laws pertaining to facilities which lodge and feed guests.
- Increases the mineral severance tax minimum production exemption renewal period from one year to two years on oil wells and oil production leases. The bill also adds the definition of “lease number”, *i.e.*, the number assigned by the director of taxation to identify each well, lease, or combination of wells within a lease.
- Amends an exemption relating to not-for-profit cooperative housing projects approved by the US Department of Housing and Urban Development (HUD). Under the new language, projects obtaining financing from entities other than HUD will be able to retain their property tax exemption, provided that the articles of incorporation or by-laws are amended to require that the corporations will continue to operate in compliance with certain HUD affordability income guidelines.

Executive Committee Meeting Notes

The KCIAAO Executive Board met on June 11. The following Members were present: Angela Blazevic, Teresa Hattimer, Mary Jo Starostka, Mark Hixon, Sackey Kweku, Mary Carlson, Dennis Albers, Gene Bryant.

This meeting was called by Mary Jo to plan the programs for the remainder of 2004 and the first meeting of 2005.

The next Meeting will be held on July 16 at 6pm at the T-bones game. Angela will buy 20 tickets initially and extras as we get rsvp's from the members. The Chapter will provide hotdogs, brats and beer. We will ask the members to bring soda and side dishes to share. We are going to meet at the Northwest corner of the T-bones parking lot at 6pm for the tailgate party. Gene and Mark will bring their grills. Angela will get the keg of beer and the condiments, Teresa will bring the buns and the meat. The tickets are \$6.50 per person. We are asking the members to pay \$5.00 per person for the tickets. Rsvp to Angie or Teresa by July 2nd for tickets.

The August Meeting will be in the Springfield/Ozark area. The tentative meeting location is the Jude Ranch, a private ranch located in Christian County. One of the owners has agreed to let us use the facility. Mary Jo is going to verify that we can use it on August 20th. An alternative location is the basement of the Greene County Emergency Management Office. We will be offering the HP12C class and a catered lunch. Meeting times tba.

The October Meeting will be held at the Lake of the Ozarks in Camden County. Ken Olive, from the Camden County Assessor's office is coordinating a boat tour on the Celebration. We will leave the dock at 11:30 am for a two hour cruise of the lake. The cost is \$25 per person and includes lunch. Directions will be posted on the web site. The cruise will take us by several of the luxury homes on the lake.

We will offer a mini educational conference on November 4 -5. Gene will find a hotel with three meeting rooms which can seat 30-40 classroom style. We will need a block of hotel rooms and hopefully can get the meeting rooms for free. We are planning on offering the PP Auditing course the first week of November and tie the last two days into the conference. We will also offer a two day course on 'How to be a Better Manager'. A one day course on “House Construction and Design”. And a one day course called “Economic Overview”. The social event will be held on Thursday evening. We will have a

casino night. Attendees will receive chips for their winnings which can be redeemed for tickets. The tickets can then be placed in a raffle for donated prizes. This event will take the place of our annual Christmas gala. If we have members that want to participate in Casino night only, a ticket can be purchased for just that event. The board has not discussed if breakfast and lunch will be provided. Dinner should be included in the ticket price for the casino night.

The last meeting will be held on January 21st in Kansas City. The program and location will be determined at a later date. Dennis Albers has asked to be replaced as Education Coordinator as he is now an instructor. Teresa and Sackey have agreed to split this position. Sackey will take Missouri and Teresa will take Kansas.

Dennis is not listed on the web site as an officer and it was recommended that we check the web site to make sure it was current.

The IAAO has still not cashed our check that was initially intended for the Timothy Hageman Trust but was redirected to a membership fund. Angie and Mark are going to follow up with this issue and report back at the next meeting.

Angie brought up that we have several members which have obtained certification from the IAAO and the chapter buys them a watch for this achievement. Angie was going to get a list of the members who have not received a watch. Mary Jo will ask Sandra Bryant to write these members to let them know they can order a watch, which jeweler to see and the directions to the jeweler.

Meeting adjourned.

On the Lighter Side of the News

Atlantic Journal Monthly - July/August 2004

In possibly the most negative race of the most recent election cycle, for property-value assessor in a Kentucky county, an ad by the incumbent stated that her opponent had been arrested or charged fifty-six times for infractions that included drunken driving, felony assault, and terroristic threatening. "In a drunken brawl," the ad's narrator declared, the opponent "bit a man's ear completely off." The challenger responded in kind, with an ad accusing the assessor of appearing in a pornographic video.

Editors Note: Boy, we appraisers in Kansas are sure glad that we are appointed!

The KCI AAO will be heading to the T-Bones for a night of Beer, Brats and Baseball on Friday, July 16th.

We will meet at the NW corner of the parking lot for a pregame tailgate party beginning at 6pm. The Chapter will provide the beer and brats. We ask that you bring a side dish or drinks to share.



The cost is \$5.00 per person.

You and your family are welcome to attend.

Please RSVP to

Angie Blazevic ablazevic@wycokok.org or Teresa Hattermer thattermer@jfcountryks.com

by July 2, 2004

Please register below and send your registration form and check made to the KCI AAO to:

Teresa Hattermer
Jefferson County Appraiser's Office
PO Box 361
Oskaloosa, KS 66066
Phone (785) 863-2080
Fax (785) 863-2069



Please Submit with your payment:

Name: _____

Jurisdiction: _____

Phone Number: _____

Adult _____ Children _____

X \$5.00 per ticket

Total enclosed _____

**Kansas City Chapter of IAAO
Presents
One Day Forum
Forum 914 How to Use the HP12C
July 15, 2004**

Objectives: Brush up on the basics of how to operate a HP 12C financial calculator. Typical keystrokes will be presented. Examples and problems are geared to IAAO income property courses. (7 IAAO credits)

Location: Johnson County Administration building Room 1055
111 S. Cherry St.
Olathe, Kansas.

The instructor will be Larry Clark, CAE.

Materials: Students will need to bring with them a HP12-C calculator.

Schedule: Thursday 7:30A.M. – 8:00A.M. Registration
8:00-12:00 class
12:00-1:00 lunch
1:00-5:00 class

Registration: To enroll, complete the registration form and mail registration fee(only) payment with form to

Teresa Hattermer, RMA
P.O. Box 331
Oskaloosa, KS. 66066

Please make checks payable to Kansas City Chapter of IAAO.

Cost: The registration fee is \$100.00 for IAAO members and \$120.00 for non-IAAO members.

Cancellation: Full refunds will be made for enrollment cancellations by June 25, 2004. There will be late cancellation charges of \$25.00 after that date.

KANSAS CITY CHAPTER OF I.A.A.O.

REGISTRATION FORM

One Day Forum 914, How to Use the HP12-C July 15, 2004 OLATHE, KANSAS

PLEASE PRINT OR TYPE:

TYPE OF CURRENT IAAO MEMBERSHIP(IF APPLICABLE) _____

NAME: _____

TITLE: _____

JURISDICTION/COMPANY: _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____

TELEPHONE: (____) _____

EMAIL ADDRESS: _____

FAX: (____) _____

REGISTRATION FEE: _____ \$100.00 IAAO members _____ \$120.00 non-IAAO members

Please accompany fee with registration.

Make checks payable to Kansas City Chapter of I.A.A.O., and mail to:

Teresa Hattemer, RMA
PO Box 331
Oskaloosa, KS 66066

Telephone 785.863.2552
fax 785.863.2069
email thattemer@jfcountyks.com

KANSAS CITY CHAPTER OF IAAO
Presents
IAAO Course 500 Assessment of Personal Property
July 19 – July 23, 2004

OBJECTIVES:

Course 500 provides a comprehensive program of study for those who assess personal property for ad Valorem tax purposes. After a review of property tax administration and the nature of value, the following aspects of personal property assessment are covered: categories of personal property, discovery, the valuation process, valuation guidelines and quality control, depreciation methods, and special problems. **Recommended: PAV**

LOCATION AND INSTRUCTOR:

The class will be conducted at the Clay County courthouse Annex, 1901 NE 48th St., Kansas City, MO. The instructor will be Steve Sutterfield, PPS. Call (816) 792-7756 for more information on directions to the Annex.

MATERIALS: The student will receive the student reference manuals at registration

<u>SCHEDULE:</u>	Registration, Monday	8:00 am – 8:30am
	Classes (Monday – Friday)	8:00 am – 12:00 noon (mid-morning break)
	Lunch (Monday – Friday)	12:00 – 1:00 pm
	Classes (Monday – Thursday)	1:00pm – 5:00 pm (mid-afternoon break)
	Review/Exam (Friday)	1:00 pm – 5:00 pm (estimated)

HOTELS: The following Hotels are in the area of the class site.

Best Western (816) 459-7222

If you are staying at a Hotel, reservations should be made at your earliest convenience.

REGISTRATION:

To enroll, complete the registration form and mail registration fee (only) payment with form to

Teresa Hattermer, RMA
P.O. Box 331
Oskaloosa, KS 66066.

Please make checks payable to Kansas City Chapter of IAAO.

Cost: Course 500 registration fee is \$395.00 IAAO Members and \$425.00 for non-IAAO members.

CANCELLATION: Full refunds will be made for enrollment cancellations by July 1, 2004. There will be late cancellation charges of \$25.00 after that date.

KANSAS CITY CHAPTER OF I.A.A.O.

REGISTRATION FORM

I.A.A.O. COURSE 500

Assessment of Personal Property

July 19th – July 23rd , 2004

Kansas City, MO

PLEASE PRINT OR TYPE:

TYPE OF CURRENT IAAO MEMBERSHIP(IF APPLICABLE) _____

NAME: _____

TITLE: _____

JURISDICTION/COMPANY: _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____

TELEPHONE: (____) _____

EMAIL ADDRESS: _____

FAX: (____) _____

REGISTRATION FEE: _____ \$395 IAAO Members; \$425 Non-Members

Please accompany fee with registration.

Make checks payable to Kansas City Chapter of I.A.A.O., and mail to:

Teresa Hattemer, RMA
PO Box 331
Oskaloosa, KS 66066

Telephone 785.863.2552
fax 785.863.2069
email thattemer@jfcountyks.com

KCIAAO Meeting at the Lake of the Ozarks

Cruise the Lake on the Celebration

The KCIAAO will meet at Lake of the Ozarks on October 15, 2004 for a boat tour of the Lake of the Ozarks.

We will board the CELEBRATION by 11:30 AM and the boat will leave shortly thereafter. The CELEBRATION is docked at Kirkwood Lodge, an easily accessible resort with ample parking.

Directions to the resort will shortly be posted at the KCIAAO website:
<http://www.kcmetro.net/kciaao/meetings.htm>

The cruise goes by several of the large/elegant lake homes and the Captain has some knowledge of the houses he talks about during the cruise. The tour will last approximately 2 hours and will include a light lunch of a turkey or ham croissant, potato salad, chips, fresh fruit, and dessert.

There is an open bar if anyone desires.

Cost to members will be \$25 per person.



Please send your registration form to
Teresa Hattemer, KCIAAO Treasurer
Jefferson County Appraiser's Office
PO Box 331
Oskaloosa, KS 66066
Phone 785.863.2080
Fax 785.863.2069

E-mail: thattemer@jfcountyks.com



The International Association of Assessing Officers (IAAO) is an educational and research association of individuals in the assessment profession and others with an interest in property taxation. Membership is open to anyone, and includes individuals working in government, private industry, academia and members of the general public.

Please Submit with your payment:

Name: _____

Jurisdiction: _____

Phone Number: _____

Adult _____ Children _____

X \$25.00 per ticket

Total enclosed _____



2004 MEMBERSHIP APPLICATION & RENEWAL FORM

Please complete the following and return, with payment to:

Teresa Hattermer
Jefferson County Appraiser's Office
PO Box 331
Oskaloosa, KS 66066
Phone: 785.863.2552 Fax: 785.863.2069
Email: teresah@ruralnet1.com

Name: _____ Title: _____

Jurisdiction/Company: _____

Mailing Address: _____

City: _____ State: _____ Zip: _____

Phone: _____ ext. _____ Fax #: _____

E-mail Address: _____ County Web Page Address: _____

Referred By (for new members only): _____

NOTE: MAILING AND/OR EMAIL ADDRESSES MAY BE SHARED WITH SISTER APPRAISAL ORGANIZATIONS. IF YOU DO NOT WISH THESE TO BE GIVEN OUT, PLEASE MAKE A NOTE OF IT ON THIS APPLICATION.

<u>Membership Level</u>	<u>Dues</u>	
Regular member:	\$15.00	IAAO Member: Yes No
Associate member:	\$15.00	
Subscribing member:	\$35.00	
First Time Member:	\$00.00	
Candidate:	\$ 0.00 [circle one for candidate: CAE / RES / PPS / CMS / AAS]	

MAKE CHECKS PAYABLE TO: KANSAS CITY CHAPTER OF I.A.A.O.

Regular Member: Any government employee, who is a current member of I.A.A.O. in good standing.

Associate Member: Anyone who is employed by a government agency but is not a member of the IAAO. Associate membership also includes employees of other government agencies that are not involved with property tax administration.

Subscribing Member: Corporate or non-governmental employee who, as representatives of private industry, subscribe to the purpose of the Chapter and wish to become affiliated with it.

Candidates Pay no dues to the Kansas City Chapter, but they must send this form with *proof of payment* of candidacy dues paid to the IAAO or a copy of the IAAO's official recognition letter.

First Time Member: Anyone who would qualify as a Regular or Associate Member but has never been a chapter member before.

Kansas City Regional Chapter of I.A.A.O.

If you would like to receive this newsletter by Email, or if you are not currently on our mailing list, please drop me a line at: kevin.bradshaw@jocoks.com.



Kansas City Regional Chapter of the International Association of Assessing Officers

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