

K C Journal

**Kansas City Regional Chapter of the International Association of Assessing Officers
IAAO Chapter of the Year 1992, 1994, 1998, 2002 and 2005
Chapter Newsletter of the Year 2002.
Volume 6, Issue 2**

Kansas City Regional Chapter Of IAAO – Executive Board

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Margaret Daugherty, RMA Past President Retired

Sebelius signs bill granting tax relief

The Associated Press

May 23, 2006

WICHITA — Gov. Kathleen Sebelius signed a bill Monday repealing property taxes on business machinery and equipment. She hailed the bill as an incentive for Kansas employers to invest in new technologies while retaining and creating jobs in the state. "The result of this tax relief will be new jobs and a brighter and more prosperous future for our state," the Democratic governor told a gathering of community and business leaders.

Sebelius credited the Republican-led Legislature for embracing the measure with widespread bipartisan support. The business tax legislation passed 28-11 in the Senate and 109-10 in the House. While some legislators worried it could prove expensive to cities and counties, business groups have been pushing for such tax relief for more than a decade. Lewis Ebert, president and chief executive officer of the Kansas Chamber of Commerce, said the bill is not just for large manufacturers but is especially important to small businesses, which create 80 percent of the new jobs in the economy. The new law grants exemptions from property taxes to businesses for new machinery and equipment they buy, starting July 1. It also applies to office fixtures such as chairs, desks and computers. Eventually, when all machinery and equipment purchased before July 1 was replaced, businesses would pay no property taxes on those items.

Sebelius said the tax relief will help build on the state's business climate, noting it would continue the job growth the state has seen in 24 of the last 26 months. The state's unemployment rate last month — 4.2 percent — is the lowest it has been since December 2001, she said.

Sebelius also signed legislation creating a check-off on state tax returns so Kansas taxpayers can help military families with the cost of food, housing, utilities and medical services when a member is on active military duty.

The new law takes effect July 1st and also includes a check-off for breast cancer research and a doubling of the adoption tax credit.

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, academe and members of the general public.

Message From the President

By Jennifer Sanderson, RMA

Real Estate Section Chief, Shawnee County, KS

I would like to take this opportunity to thank our outgoing president Margaret Daugherty for her hard work this past year. Margaret became president with out any prior board experience and immediately took on the task of trying to secure the bid for the 2012 IAAO conference in Kansas City. She pulled together an impressive packet of recommendation letters from county appraiser's, mayors and businesses who expressed support for the 2012 conference. Kansas City lost out on the conference, but it was not for lack of effort by Margaret. Margaret retired mid term, but continued as president and pulled together a well attended educational conference and an evening reception for the IAAO board members. She certainly knows how make an impressive exit from appraising.



I would also like to thank Teresa Hattemer. Teresa attends virtually every meeting and every time the chapter sponsors a class she is the one who gets the textbooks, and handles the paperwork. Teresa has worked very hard these past few years as Treasurer and has stepped up to do it again. We are very lucky to have such a dedicated member in our organization.

I have only been an active member of this organization for a couple of years. During that time I have noticed limited participation by many members of this chapter. I would like to encourage everyone to get more involved with the local chapter. The next few years in Kansas will be very stressful as we switch over to a new CAMA system. I know many of you will use that as an excuse for not attending the meetings. However, I think new CAMA is one of the major reasons you should attend more meetings. During this past year I have gotten to know many of the appraiser's in other counties. I know that it is a lot easier to call up someone in another county and ask for help if they know who I am.

One of the major benefits of belonging to an organization is networking. Having the opportunity to talk with your peers, to discuss issues of concern and areas of success. It is also an opportunity to take a break from the stress of the job and relax for a few hours. I would also like to encourage our Missouri members to come to the meetings. While Kansas and Missouri don't have the same laws and CAMA systems to deal with, we do have many of the same problems. Getting good information on sales, preparing for hearings and working with property owners who never seem to think we have the right values. Please don't make excuses. Get involved, get to the meetings and get to know your fellow members.

**Kansas City Regional Chapter
Of IAAO – Executive Board - Cont.**

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Jefferson County, KS

Sackey Kweku
Jackson County, Mo
Missouri Chair

Kaleigh Clark - Member
Wyandotte County, KS

Programs

Open-Chair
Wyandotte County, KS

Newsletter

Kevin Bradshaw, RMA - Editor
Johnson County, KS

Historian

Kaleigh Clark - Chair
Wyandotte County, KS

Membership

Ozina Love - Chair
Shawnee County, KS

Johnson County Moves to New Offices

by *Jeremy Smoot, PIO*
Johnson County, Kansas

The Johnson County Appraiser's Office recently relocated to a new county facility, the Sunset Drive Office Building. The move was part of an initiative set into motion by the Johnson County Board of Commissioners, who in August of 2003 approved a capital development plan with the purpose of significantly reducing the county's dependency on leased office space.

Due to the demand for more space the Appraiser's Office was included in the



plans by the Johnson County Facilities Management to be relocated to the new facility. The Appraiser's Office would join six other county agencies, which included the Wastewater administrative office, Environmental administrative office, Water Quality Lab, K-State Extension Service, Human Services and Aging administrative office, and the Emergency Medical Services (MEDACT) administrative office.

The Appraiser's Office made the move during the weekend of June 24-25 and opened its door at their new office on June 26. The other agencies began making the move earlier in the year once construction had been completed but the Appraiser's Office held off until June to allow for the conclusion of the property value appeal hearings.

The Sunset Drive facility is an eco-friendly, high-performance office building that was designed to be very efficient concerning energy and structural usage. It is anticipated the building will operate with 40 percent lower energy costs than typical office buildings.

Sunset is also Johnson County's first Gold Leadership in Energy and Environmental Design (LEED) certified public building. To earn the LEED certificate certain criteria had to be met, such as all construction materials had to come from within a 500-mile region. It also had to contain native landscaping, reusable architectural elements, low-emitting materials, and much more.



The site sits on 17 acres and is located at 11811 S. Sunset Drive in Olathe, Kansas. It contains 128,000 square feet and had a total project budget of \$30,050,000. For more images on the Sunset facility, go to http://facilities.jocogov.org/photo%20gallery/Sunset_PR_Images/image001.htm

2006 Officers and Board Members



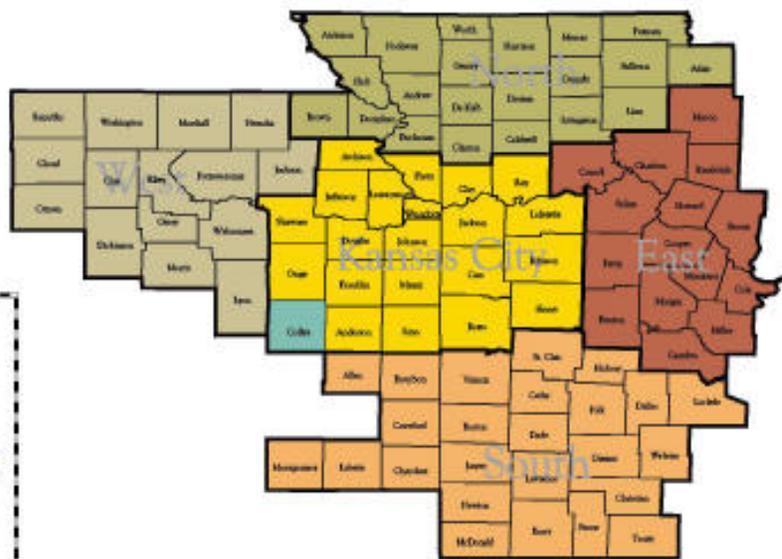
2006 Officers (L to R): President Jennifer Sanderson RMA, Treasurer Teresa Hattemer RES RMA, Secretary Kathy Briney-Wagner RMA and Vice-President Jeff Ramsey CAE RMA



Board Members (L to R): Jeff Holsapple, Kaleigh Clark, Sackey Kweku, Sylvian Schoeneberg (Missing)

Map of the Chapter Area

Kansas City Regional Chapter of IAAO KCIAAO



25 0 25 50 75 100 Miles



Upcoming URISA GIS & CAMA Conference Call for Articles

Mary Jo Starostka sent an Email recently to remind us that the URISA conference is currently in the planning stages.

There has been a plea for abstract submissions for the CAMA/GIS Conference next year. The current deadline is July 31. For more information go to <http://www.iaao.org/AnnualEvents/giscama/2007/CallForPresenters.asp> for more information.

Kansas Legislative Update

By Marie Shelton
Administrative Special Projects
Coordinator
Sedwick County, KS

Only a few appraisal-related bills were passed this session – but what an impact!

It was almost a certainty from the beginning — with the Governor backing the exemption of personal property to stimulate the state's economy by bringing more prosperity and jobs to the state, it was almost a "done deal". This issue took some twists and turns but in the end overwhelmingly passed both houses.

The personal property bill exempts all commercial and industrial, railroad, and telecommunications machinery and equipment acquired by qualified purchase or lease after June 30, 2006 as the result of legitimate transactions

not consummated for the purpose of avoiding taxation.

Perhaps as a bonus to businesses already on the roll, effective for tax year 2007, machinery and equipment with a retail cost when new of greater than \$400 but equal to or less than \$1,500 will be exempt.

The bill also creates a property tax credit on digital tv and radio — television broadcasters are granted a property tax credit equivalent to the amount of property taxes paid on digital television equipment acquired prior to July 1, 2006, times the estimated percentage of non-digital televisions in the United States. The credit will expire after the Federal Communications Commission has ended the broadcast of analog television signals by all full power commercial television stations in Kansas.

Radio broadcasters are also granted a property tax credit equivalent to the amount of property taxes paid on digital radio equipment acquired prior to January 1, 2006, times the estimated percentage of non-digital radios in the United States. The credit will expire after tax year 2013 or when 50 percent of radios are capable of receiving digital signals, whichever comes first.

An additional provision exempts taxpayers seeking to claim property tax exemptions for newly constructed hay barns from initial filing requirements with SBOTA, effectively allowing landowners to claim the hay barn exemption at the local level.

Provisions were made in the bill to reimburse taxing districts for a portion of the decrease in revenue beginning in February, 2008. Reimbursement would decrease each year until the final year in 2012. The formula for computing

reimbursements may need to be tweaked.

Senate Bill 271 has a slight impact to appraisal related issues — the bill adds real estate brokers and salespersons to the list of authorized individuals who may access real estate sales validation questionnaires.

Energy related industries were addressed by Senate bill 303 which provides for property tax exemptions and income tax credit for property purchased, constructed or installed after 12/31/05 for the following: cellulosic alcohol plants, crude oil or liquid natural gas pipelines, crude oil refineries, and integrated coal or coke gasification nitrogen fertilizer plans.

IAAO 201

The Kansas City Chapter is offering IAAO Course 201 – Appraisal of Land to be held August 21-25, 2006 in Olathe, KS. Currently there are only 3 people enrolled in the course and a total of 15 are needed so the class will be held. If you are interested in attending this class, please call or email and I will send you the information about the class. The Chapter is also offering Course 102 – Income Approach to Valuation in September and Course 402 – Property Tax Policy in November. My contact information is shown below:

Teresa Hattemer, RES, RMA
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785-863-2069 (fax)
thattermer@jfcountryks.com

Websites of Interest to Our Members

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

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

IN THE MATTER OF YELLOW FREIGHT SYSTEMS v JOHNSON COUNTY

By Mark Hixon, CKA, RMA
Shawnee County Kansas Appraiser

I am sure you have all heard about and read the Court of Appeals Decision in the matter of Jensen v Saline County. Hopefully, you have had your legal advisor summarize the salient facts and how it impacts the work you do. But an even more important case was handed down by the same Court of Appeals that gave us Jensen. And hopefully, the Yellow Freight Systems (YFS) case will be the defining case that is cited in regard to appraisal issues and Jensen can be buried and forgotten.

First and foremost, I am not an attorney. I strongly encourage you to seek legal advice regarding the YFS case.

The main issue regarding YFS was the highest and best use of the property. In this case JoCo determined that its current use as a corporate headquarters was the H&BU. But, as so is often the case, the taxpayer's experts took the position that some hypothetical use of the property was its most probable H&BU. I affectionately refer to this as the Lowest and Worst Use approach. This is what we often face in cases wherein the property is occupied by a national credit tenant and commands rental rates befitting the property's location and H&BU. But the taxpayer's representative produces an appraisal that assumes a hypothetical scenario in which the property has a second-generation tenant. The resulting lower rent and other financial assumptions produce a much lower opinion of value for the property than if the actual current use is assumed to be the H&BU. I guess the taxpayer's appraiser assumes that the property's location will eventually fall out of favor with national franchise tenants and will become a second-generation property, so let's just assume that has already happened and appraise it accordingly right now rather than wait for that to actually happen.

OK...back to the point in YFS. It seems that the taxpayer's appraiser, John Hill, assumed the H&BU for the property was a multi-tenant building. Upon questioning by BOTA, he testified that the appraisal must be done with the assumption the property was for sale. He also made the incorrect assumption that the property was vacant and available and that BOTA must look at alternative uses for the property based upon market demands. They also produced Bruce Pickering, a real estate appraisal consultant, to determine the property's H&BU. He testified that if another corporate HQ tenant were available to purchase the property then that would be its H&BU. But that might take 3 or 4. Its next lower use would be as a single tenant building and its lowest and worst use would be as a multi-tenant building, in which case an investor could be located within a year. So that was the approach YFS went with. In contrast, Johnson County's appraiser, Stan Moulder, testified that he never entertained any thought about a potential sale of the property and focused on the current use of the property. BOTA found that YFS's multi-tenant H&BU was "conjecture".

Author's Editorial Note: How obvious is that? Is it OK to say that a McDonalds located on a busy corner and would rent for \$25/SF should be appraised as a mom & pop taco joint that would rent for \$5/SF just because that could happen sometime in the future? Of course not! But that does not stop taxpayers from spending good money for appraisals that take the lowest and worst use approach to value and dragging those things before the BOTA. The question is: in light of YFS, will that have an effect on how BOTA views those hypothetical appraisals based upon faulty H&BU aka lowest & worst use?

Another important issue that is well defined in YFS is the debate over whether CAMA appraisals meet USPAP and statutory requirements. In this case, the Court found that USPAP 1, 2, and 6 (1992 edition) were relevant. The attorney for YFS argued that JoCo's mass appraisal did not conform to USPAP. When questioned about whether his report qualified as a "written summary report for mass appraisal" pursuant to USPAP, Mr. Moulder testified that "this appraisal may or may not comply with the exact wording in USPAP, but it does comply with the directives from PVD." He further claimed that a jurisdictional exception applied and the appraisal report complied with Kansas law. YFS had Kenneth Voss review Mr. Moulder's appraisal and concluded that it contained information that was not part of the mass appraisal process and could only comply with Standard 6 if the extraneous data were removed. So, Mr. Voss was saying that, in order to comply with USPAP Standard 6, the county should have omitted any information that helped clarify or would have had a material or significant effect on the resulting opinion of value. By the way, that would be a violation of USPAP 6-1(b) and the Court of Appeals found Mr. Voss's assertion to be contradicted by Kansas law.

It is important to keep in mind that this is the same court that handed down the infamous Jensen decision. And in the YFS decision, the court identified several important factors that distinguished Jensen from YFS. First, in Jensen there were 3 parcels, in YFS there are one. Second, in Jensen the county's witness did not perform the appraisal, could not testify as to whether elements of the valuation were reasonable, had not been on the property, and generally seemed unaware of the details behind the appraisal. They further found that the appraisal could not stand alone without substantial supporting

evidence. In YFS, Mr. Moulder testified extensively, explaining how the system produces a value that represents fair market value as defined by KSA 79-503a; he established his credentials as an expert witness and appraiser; he had been on the property and knew it well. The Court held that Mr. Moulder's testimony was far different from that given by the county's witness in Jensen and agreed with the district court's finding that Mr. Moulder was likely "capable" and "qualified." They further found that the CAMA appraisal produced by JoCo fit the definition of a written appraisal specified in KSA 79-504(b).

In summary, the YFS decision tears apart the notion of lowest and worst use as the basis for determining the value of a property. It also finds that appraisals produced by the CAMA system are written appraisals and that it is OK to augment that information with additional documentation without fear of being found in violation of USPAP. But the most important issue that the YFS decision clarifies is the inescapable requirement that the county do its job to the highest professional standards. If Mr. Moulder had not been capable and qualified; if he had not been able to explain how the CAMA system works; if he had not been completely familiar with the property and others like it; if he had not been familiar with USPAP, KS statutes, and PVD directives; and if he had not been an objective witness with one goal in mind – fair market value, then I doubt that even the extremely talented Kathryn Myers could not have prevailed in this case.

My attorney tells me there are lots of other nuances in the Appeals Court's decision that only legal eagles might pick up on. So I again encourage you to discuss this case with your legal counsel. I guess there are things the Court says that it did not need to say that make this decision so intriguing to those with JDs behind their names.

In parting, I would like to publicly acknowledge the excellent professionals of Johnson County who pursued this landmark case. I have named most of the key players above,

but behind the scenes we all know that nothing would have happened without the support of Paul Welcome and the Johnson County Commission. They have all distinguished themselves as being truly worthy of our gratitude and respect. I just hope they don't have to present their case one more time before the Supreme Court.

Chapter Representative

The KCIAAO is still in need of a volunteer to take over the duties of Chapter Representative. The duties are light and include membership and chapter promotion. If interested you can contact myself at kevin.bradshaw@jocogov.org or the chapter president at jennifer.sanderson@co.shawnee.ks.us.

**Minutes from KCIAAO Board Meeting
May 19, 2006**

The Executive Board meeting convened at approximately 11:15 AM at The Majestic Steakhouse, Kansas City, Missouri. In attendance were:

Jennifer Sanderson, President	Kevin Bradshaw
Jeff Ramsey, Vice President	Kaliegh Clark
Kathy Wagner, Secretary	Tanya Biswell
Teresa Hattemer, Treasurer	

President Jennifer Sanderson presided.

MINUTES FROM PREVIOUS MEETINGS

The minutes from the March 31st, 2006 meeting were read by Kathy Wagner and were approved without changes.

TREASURER'S REPORT

Teresa Hattemer gave the Treasurer's Report with the following balances:

Checking Account:	\$ 12,971.33
Money Market:	\$ 17,259.86
Total:	\$ 30,231.29

Teresa also reported that Money Market interest accrual as of end of April was \$119.38.

OLD BUSINESS

A. T-BONES TAILGATE ACTIVITIES:

Discussion about the upcoming T-Bones Tailgate Party scheduled for Friday, July 21st at 5:30pm. Teresa Hattemer reported that the Chapter reserved 100 tickets and that 31 have signed up so far. Teresa also reported that she had printed off flyers to set out during the Chapter meeting.

It was decided that the Executive Board members will need to be there by 5:00 PM to start setting up and a short Executive Board Meeting will follow shortly after setup time. It was discussed that parking may be a problem and that the food can be setup in grass areas only.

The Chapter will pay for all of the following items, *except* the beer and side dishes provided by the attendees. Teresa Hattemer will bring the brats, buns and hamburgers. Jennifer Sanderson will be in charge of bringing the cups, plates, napkins and utensils as well as the condiments. Kathy Wagner will be in charge of bringing coolers filled with pop and bottled water. Mary Jo Starostka will bring the beer.

It was also discussed that Tanya Biswell will bring 1-2 awnings for shade and Jennifer said that she would bring several large umbrellas. Numerous individuals will also bring tables.

B. EDUCATIONAL CONFERENCE

Discussion on what the best dates for the Educational Conference would be, what types of courses would bring in the most people and what type of speaker or half day classes before the meeting would bring in the most people. Jennifer Sanderson stated that she felt the best dates would be in either August or September. Jennifer will send something out to the larger counties, due to new ORION / new CAMA system being implemented in numerous counties, in hopes to find out what classes would be of interest and to get a feel for if the attendance of classes would be good. After Jennifer gets a hold of these counties, she will report her findings to the Executive Board so planning can be made for the Educational Conference.

Suggested classes for the Educational Conference, were HP-12C, Restructuring of Income and Expense, USPAP (2-day class) or a class on House Construction

Teresa Hattemer reported that the Chapter will/may offer the following classes in addition to the Education Conference:

IAAO – 402 Tax Policy
November 27th – December 1st
Instructor: Larry Clark, CAE
Location: Possibly at new Johnson County, KS building.

IAAO – 201 Appraisal of Land
August 21st – 25th
Instructor: Rick Stuart, CAE
Location: Unknown at this time.

IAAO – 101
September 25th – 29th
Instructor: Rick Stuart, CAE
Location: Unknown at this time.

C. WEB SITE

The web site has not been updated like it should be and has been an ongoing problem. Numerous attempts by Teresa Hattemer have been made to get in touch with Brad Jordan about the web page and that payment has not been made, due to difficulty in reaching him.

Jeff Ramsey stated that he would check on web pricing and try to contact Brad.

NEW BUSINESS

None

**Minutes from KCIAAO Board Meeting
July 21, 2006**

The Executive Board meeting convened at approximately 5:30 PM at Community America Park, Kansas City, KS.

In attendance were:

Jennifer Sanderson, President
Kathy Wagner, Secretary
Teresa Hattermer, Treasurer

Jeff Ramsey, Vice President
And Others
President Jennifer Sanderson presided.

MINUTES FROM PREVIOUS MEETINGS

The minutes from the May 19th, 2006 meeting were read by Kathy Wagner and were approved without changes.

TREASURER'S REPORT

Teresa Hattermer gave the Treasurer's Report with the following balances:

Checking Account:	\$ 16,381.08
Money Market:	\$ 17,336.84
Total:	\$ 33,717.92

Teresa also reported that the Money Market interest accrual as of end of June was \$196.26.

OLD BUSINESS

UPDATE ON WEB SITE:

Due to the web site not being updated like it should be and being an ongoing problem, Jeff Ramsey reported that he contacted Brad Jordan, who the KCIAAO Chapter had hired to maintain the web site. Jeff stated that Brad was having problems with his email and stated that he hasn't received information from the Chapter. He also reported that for about two weeks, the domain had expired. Teresa Hattermer reported that she never received an invoice from Brad for the annual maintenance fees. The fees for maintaining the web site are \$480.00 annually, and are overdue. Brad indicated that he would knock \$100.00 off the price for the inconvenience.

Jeff also reported that he knows someone who can redesign the web page and then can train one or more of the members on maintaining the web page at a reasonable price. The Board agreed that they would like to see the web page redesigned, but it was decided to go ahead and pay Brad for one more year until more decisions can be made on the redesigning and who will be in charge of the maintenance of the web-page, which would then enable enough time to get this person(s) trained.

Teresa stated that she would get an invoice from Brad and go ahead and pay the bill.

EDUCATION OFFERED BY CHAPTER:

Teresa Hattermer reported that the following classes are being offered through the KCIAAO Chapter as follows:

IAAO – 201 Appraisal of Land
August 21st – 25th, 2006
Instructor: Rick Stuart, CAE
Location: Johnson County Administration Building, 111 S Cherry St., Olathe, KS

Teresa reported that there are currently only three (3) people enrolled in IAAO 201 and attempts will be made to solicit the course. The Board approved that Teresa could send this course offering to Cindy Brenner with KCAA to send out to all the Kansas Counties.

IAAO – 101 Fundamentals of Real Property Appraisal (PILOT)
August 28th – September 1st, 2006
Instructor: Garth Thimgan, CAE
Location: Johnson County Sunset Office Building, Room 1070, 11811 South Sunset Dr., Olathe, KS

Teresa reported that there are currently only seven (7) individuals who have enrolled in the pilot course. The cost of enrollment is discounted due to the Chapter will not be paying for the instructor. The cost for IAAO members is \$200.00 and for non-members is \$225.00 to take the course. Credit hours may not be given due to the course being a "pilot" course. She reported that numerous instructors might be attending the course as well.

IAAO – 102 Income Approach to Valuation
September 25th – 29th, 2006
Instructor: Marion Johnson, CAE
Location: Johnson County Administration Building, 111 S Cherry St., Olathe, KS

IAAO – 402 Property Tax Policy
November 27th – December 1st, 2006
Instructor: Larry Clark, CAE
Location: Johnson County Administration Building, 111 S Cherry St., Olathe, KS

Teresa stated that if low enrollment occurs on any of the above courses, then the Chapter might try to offer at a different time.

EDUCATION OFFERED BY CHAPTER CONFERENCE:

Discussion on what the best dates for the Educational Conference would be, what types of courses would bring in the most people and what type of speaker or half day classes before the meeting would bring in the most people. Jennifer Sanderson stated that she checked with the Wyandotte County building and they have several dates available, but are limited. It was decided that October may be a good time to have the conference and that the days that would be looked at would be on a Tuesday, Wednesday or Thursday, Thursday.

Several ideas were presented during the meeting for educational offerings. Suggested one-day workshops were HP-12C, Restructuring of Income and Expense, or a class on House Construction and Design. A possibility for a two-day class was USPAP.

Jennifer will send out a survey to County Appraisers to see where the interest is and will determine what to offer from the response received. After Jennifer gets a hold of these counties, she will report her findings to the Executive Board so planning can be made for the Educational Conference.

NEW BUSINESS

DATE FOR NEXT MEETING

The Board had a discussion on when the next meeting should be as well as the location, topic and speaker. The next meeting date will be on Friday, September 15th during the lunch hour. The tentative topic will be on Meth Labs and safety issues when conducting field reviews/inspections. Another possibility brought up was the environmental issues as well.

Kathy Wagner will check into the location of the meeting being held at the Circle S Bed & Breakfast, which is located in Jefferson County and is very close to the Douglas County border. She will also check with the Jefferson County Sheriff's Office on the possibility of someone speaking on Meth Labs.

Kathy will report her findings to the Board and decisions will be made accordingly.

OTHER BUSINESS

CHAPTER REPRESENTATIVE

An email was sent out May 25, 2006 to all the members to find a replacement for Kevin Bradshaw as the Chapter Representative for IAAO. This position is a voluntary position, which includes: promoting information about IAAO, recruiting new members and serving as the "voice" of IAAO amongst our membership. Kevin reported that he needs someone to step up but no one has volunteered to take over this position as of yet.

REPORTS FOR NEWLETTER

Kevin Bradshaw asked the Board to send in any reports for the next newsletter.

Adjourn: Motion – Jeff Ramsey, 2nd – Teresa Hattemer



*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
Presents*

**IAAO Course 101
Fundamentals of Real Property Appraisal
August 28th - September 1st, 2006**

OBJECTIVES: A basic appraisal course for assessors, course 101 emphasizes the theory and techniques of the cost and sales comparison approaches to value. Students review terminology, basic appraisal and economic principles, general principles of land valuation, the assessment function, and the mass appraisal process.

Recommended: PAV/PAAA.

LOCATION AND INSTRUCTOR: The class will be conducted at the new Johnson County Sunset Office Building, Room 1070, 11811 South Sunset Dr., Olathe, Kansas. The instructor will be Garth Thimgan, CAE.

MATERIALS: The student will receive the student reference manuals at registration. It is recommended you bring, Property Assessment Valuation second edition (green cover). A calculator is required.

SCHEDULE:

Registration, Monday	7:30 am - 8:00 am
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.

Holiday Inn Express	(785) 228-9500	901 SW Robinson Ave
Best Western	(785) 228-2223	700 SW Fairlawn St

*If you are staying at a Hotel, reservations should be made at your earliest convenience.
Or visit the following website Link: www.visittopeka.travel/town/lodging.php*

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

Teresa Hattemer, RES, RMA
P.O. Box 331
Oskaloosa, KS 66066

Please make checks payable to Kansas City Chapter of IAAO.

Cost: Course 101 registration fee is \$405.00 IAAO Members and \$435.00 for non-IAAO members.

CANCELLATION: Full refunds will be made for enrollment cancellations by July 3, 2006. There will be late cancellation charges of \$25.00 after that date.

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.

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

I.A.A.O. COURSE 101
FUNDAMENTALS OF REAL PROPERTY APPRAISAL

August 28th - September 1st, 2006
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: _____ \$405 IAAO Members; \$435 Non-Members

Please accompany fee with registration.

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

Teresa Hattermer, RES, RMA
PO Box 331
Oskaloosa, KS 66066

Telephone 785.863.2552
Fax 785.863.2069
email thattemer@jfcountyks.com



*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*

Presents

**IAAO Course 102
Income Approach to Valuation**

September 25-29, 2006

OBJECTIVES: Covers the theory and techniques of estimating value by the income, or capitalized earnings, approach. The material includes selection of capitalization rates, analysis of income and expenses to estimate operating income, and capitalization methods and techniques. This course also covers rental units of comparison, as well as real estate finance and investment. **Recommended: Course 101.**

LOCATION AND INSTRUCTOR: The class will be conducted at the Johnson County Administration building, 111 S. Cherry St., Olathe, Kansas. The instructor will be Marion Johnson, CAE.

MATERIALS: The student will receive the student reference manuals at registration. It is recommended you bring, Property Assessment Valuation second edition (green cover). A calculator is required.

SCHEDULE:

Registration, Monday	7:30 am - 8:00 am
Classes (Monday – Friday)	8:00 am – 12:00 noon (mid-morning break)
Lunch (Monday – Friday)	12:00 – 1:00 pm
Classes (Monday – Thursday)	1:00 pm – 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.

Holiday Inn (913) 829-4000
Comfort Inn Suites (913) 397-0100

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 Hattemer, RES, RMA
P.O. Box 331
Oskaloosa, KS 66066

Please make checks payable to Kansas City Chapter of IAAO.

Cost: Course 102 registration fee is \$405.00 IAAO Members and \$435.00 for non-IAAO members.

CANCELLATION: Full refunds will be made for enrollment cancellations by September 11, 2006. There will be late cancellation charges of \$25.00 after that date.

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

REGISTRATION FORM

I.A.A.O. COURSE 102 INCOME APPROACH TO VALUATION

SEPTEMBER 25-29, 2006
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: _____ \$405 IAAO Members; \$435 Non-Members

Please accompany fee with registration.

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

Teresa Hattermer, RES, RMA
PO Box 331
Oskaloosa, KS 66066

Telephone 785.863.2552
Fax 785.863.2069
Email thattemer@jfcountyks.com



*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*

Presents

IAAO Course 201 - Appraisal of Land

August 21-25, 2006

OBJECTIVES: Course 201 covers the theory and techniques of appraising land. Topics include classifying land; estimating highest and best use; discovering significant trends and factors and their effects on value; data collection; and selection of correct physical units of land measurement for appraisal. The five land appraisal methods (sales comparison, allocation, anticipated use, capitalization of ground rent, and land residual capitalization) are studied in depth.

Recommended: Course 101, 102, PAV/PAAA

LOCATION AND INSTRUCTOR: The class will be conducted at the Johnson County Administration building, 111 S. Cherry St., Olathe, Kansas. The instructor will be Rick Stuart, CAE.

MATERIALS: The student will receive the student reference manuals at registration. It is recommended you bring, Property Assessment Valuation second edition (green cover). A calculator is required.

SCHEDULE:

Registration, Monday	7:30 am - 8:00 am
Classes (Monday – Friday)	8:00 am – 12:00 noon (mid-morning break)
Lunch (Monday – Friday)	12:00 – 1:00 pm
Classes (Monday – Thursday)	1:00 pm – 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.

Holiday Inn (913) 829-4000
Comfort Inn Suites (913) 397-0100

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 Hattemer, RES, RMA
P.O. Box 331
Oskaloosa, KS 66066

Please make checks payable to Kansas City Chapter of IAAO.

COST: Course 201 registration fee is \$405.00 IAAO Members and \$435.00 for non-IAAO members.

CANCELLATION: Full refunds will be made for enrollment cancellations by August 7, 2006. There will be late cancellation charges of \$25.00 after that date.

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

REGISTRATION FORM

I.A.A.O. COURSE 201 APPRAISAL OF LAND AUGUST 21-25, 2006 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: _____ \$405 IAAO Members; \$435 Non-Members

Please accompany fee with registration.

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

Teresa Hattermer, RES, RMA
PO Box 331
Oskaloosa, KS 66066

Telephone 785.863.2552
Fax 785.863.2069
Email thattermer@jfcountyks.com



*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*

Presents

IAAO Course 402 – Property Tax Policy

November 27 – December 1, 2006

OBJECTIVES: Course 402 offers students strategies for assisting in the effective formulation and implementation of tax policies and presents background enabling students to understand the context under which property tax policy is established. Students will be given analytical tools with which they can explain the effects of proposed property tax changes. They will be provided with a sound theoretical basis to guide decision-making and to assist in creating workable solutions for their jurisdictions. The course is designed for assessment administrators and students of taxation, as well as professional policy advisors who guide and make decision in the area of tax policy on a regular basis.

LOCATION AND INSTRUCTOR: The class will be conducted at the Johnson County Administration Building, 111 S Cherry St., Olathe, Kansas. The instructor will be Larry Clark, CAE.

MATERIALS: The student will receive the student reference manuals at registration. It is recommended you bring, Property Assessment Valuation second edition (green cover). A calculator is required.

SCHEDULE:

Registration, Monday	7:30 am - 8:00 am
Classes (Monday – Friday)	8:00 am – 12:00 noon (mid-morning break)
Lunch (Monday – Friday)	12:00 – 1:00 pm
Classes (Monday – Thursday)	1:00 pm – 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.

Fairfield Inn	913-768-7000
Residence Inn-Olathe	913-829-6700
Hampton Inn	913-393-0368
Comfort Suites	913-397-0100

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

REGISTRATION: To enroll, complete the registration form and mail registration fee (only) payment with form to:
Teresa Hattemer, RES, RMA
P.O. Box 331
Oskaloosa, KS 66066
Please make checks payable to *Kansas City Chapter of IAAO*.

COST: Course 402 registration fee is \$405.00 IAAO Members and \$435.00 for non-IAAO members.

CANCELLATION: Full refunds will be made for enrollment cancellations by November 13, 2006. There will be late cancellation charges of \$25.00 after that date.

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.

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

REGISTRATION FORM

I.A.A.O. COURSE 402 PROPERTY TAX POLICY

Nov 27 – Dec 1, 2006
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: _____ \$405 IAAO Members; \$435 Non-Members

Please accompany fee with registration.

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

Teresa Hattemer, RES, RMA
PO Box 331
Oskaloosa, KS 66066

Telephone 785.863.2552
Fax 785.863.2069
Email thattemer@jfcountyks.com

IAAO Course 601

Cadastral Mapping Methods and Applications
Sponsored by the Kansas Association of Mappers
Rick Norejko, Instructor

November 13th – November 17th, 2006
SRS Learning Center, Topeka, KS

Course 601-Cadastral Mapping Methods and Applications

Course 601 provides a comprehensive program of study, applying the knowledge, skills and abilities taught in IAAO 600 and in PVD Basic Mapping courses. Other material covered includes photogrammetry, digital ortho's, GIS, GPS, & LIDAR. A comprehensive set of case problems is utilized to enhance your learning experience.

Prerequisite

None (IAAO Course 600 or PVD's Basic and or Applied Mapping course is recommended)

Materials Needed

Graph paper, # 2 pencils, calculator, bow compass, engineer scale, triangles, protractor or land compass. There is a tool kit provided that includes most of the tools needed (except calculator) but your own tools will likely be of higher quality.

Class Schedule

Class will begin at 8:00 a.m. Monday – Friday. Class will end at 5:00 p.m. Monday – Thursday and by noon on Friday.

Registration

This course is limited to 30 students and requires a minimum of 15 students.

The registration form is at the bottom of this announcement.

Registration and tuition **must be received by October 25, 2006**

No refunds will be granted for cancellations received after October 27, 2006.

Tuition

KAM members - \$375 Non-KAM members - \$425

Accommodations

A block of rooms has been reserved for the Kansas Association of Mappers until October 16, 2006 at the Holiday Inn Express for \$69 a night. Please make your reservations directly with the hotel. Holiday Inn Express, 901 SW Robinson Avenue, Topeka, KS 66606 785-228-9500

IAAO Course 601 Registration Form

Name: _____
Title: _____
Organization: _____
Address: _____
Phone: _____

Course Registration Fees

(circle one)	Non-KAM Members	\$425.00
	KAM Members	\$375.00

Please enclose Registration form(s) and check for total amount and send to:

KAM, P.O. Box 2518, Topeka, KS 66601

For information on becoming a member of the Kansas Association of Mappers – Go to www.kam.to

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

MEMBERSHIP APPLICATION & RENEWAL FORM FOR YEAR

2006

Please complete the following information and return, with payment to:

Teresa Hattemer
Jefferson County Appraiser's Office
PO Box 331
Oskaloosa, KS 66066
Phone: 785.863.2552 Fax: 785.863.2069
Email: thattemer@jfcountyks.com

Name: _____ Title: _____

Jurisdiction/Company: _____ Phone: _____ ext. _____

Mailing Address: _____

City: _____ State: _____ Zip: _____

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.

Membership Level	Dues	Circle One
Regular member:	\$15.00	IAAO Member: Yes No
Associate member:	\$15.00	
Subscribing member:	\$35.00	
First time member:	\$ 0.00	
Candidate:	\$ 0.00	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.

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@jcocks.com.



Kansas City Regional Chapter of the International Association of Assessing Officers

KCIAAO
C/O Johnson County Appraiser
111 S Cherry Street, Suite 2100
Olathe, Ks. 66061
Attn: Kevin Bradshaw, Comm RE

