



MS CHAPTER OF
INTERNATIONAL
ASSOCIATION OF
ASSESSING OFFICERS
P.O. Box 462
Gulfport, MS 39502

**MISSISSIPPI CHAPTER OF INTERNATIONAL
ASSOCIATION OF ASSESSING OFFICERS
2011 - 2012 OFFICERS**

Gerald BarberPresident
Charles WilliamsVice President
Ramona BlackledgeTreasurer
Paula LadnerSecretary
Tal FlurryExecutive Director
Delbert DearmanExecutive Position 1
Jimmy DonaldExecutive Position 2
John LewisExecutive Position 3
Janet BairdExecutive Position 4
www.mstax.org/msiaao/index.html

Across County Lines

APRIL 2012

Lifetime Achievement Awards

Mississippi Chapter IAAO presented two Lifetime Achievement Awards to Mr. Guy Dale Shaw and Mr. Joe Young, who had been exemplary in their duties as members or officers and who showed significant leadership and contributions to both the IAAO and the citizens of Mississippi.



GUY DALE SHAW



JOE YOUNG

About Our Staff

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Don't mess with a
pink pistol packing
Tax Assessor!

Mitzi Presley
Tax Assessor
Monroe County

APPRAISERS AND THE TAX ASSESSOR'S OFFICE

Tax Assessors, in preparing the tax rolls, are required to follow Mississippi Codes, refer to Court cases and consider Attorney General Opinions while being under audit scrutiny by the Bureau of Revenue. Some of my peers would also consider the greatest challenge and oversight would be by the voters of their county.

Fair and equal are two words used frequently in our profession. Throughout the process of preparing the tax roll the taxpayer also has a responsibility to be reasonable and provide information to the Tax Assessor so that an accurate and fair tax roll can be prepared. In the process of requesting a review of their values the taxpayer will sometimes present a fee appraisal to support their position. In some cases the appraisal report presented may not have been done with the intention to be used for a tax value appeal, although the information in the report can still be useful to the assessor since some critical information may be in the report that was not available to the assessor while preparing the tax roll.

Unlike a fee appraiser, an assessor or deputy can not enter an occupied dwelling in the course of doing their work unless invited by the owner. However, verifications of items like bathrooms, heated and cooled square footage, room counts and interior finishes can be compared with an appraisal done by a fee appraiser and can be used to make adjustments to the tax roll. The fee appraiser in this case may not even know that their work is being reviewed even though the appraisal report speaks clearly of the intended user.

In some cases a formal appeal may take place during the Equalization Hearings in August, at which time fee appraisals can be presented to support the taxpayers appeal. It is very important at this point that the report's intended use is for the tax appeal and that the appraiser be aware that the report be accurate. The appraiser is still bound by USPAP rules in presenting this opinion of value and should be very cognizant of displaying independence and presenting evidence of value that can be clearly verified in the market place.

In addition to being regulated by the state appraisal board the appraiser in this case is also subject to laws

that relate to the powers of the Tax Assessor expressed in the Mississippi Constitution and Mississippi Code. "whoever,--knowingly and willfully falsifies, conceals or covers up--or makes any false, fictitious or fraudulent statement--upon conviction, be punished by not more than \$10,000 or imprisonment not more than 5 years, or both"---Miss. Code 97-7-10. So not only can an appraiser be disciplined by the Mississippi Appraisal Board but they can also face serious criminal charges by performing shoddy or misleading reports. The Mississippi Appraisal Board has received several complaints that resulted in disciplinary action by them in recent years because of improper reporting for tax appeals. This may sound like pretty harsh remarks to some, but it is important to understand that even though no one seems to like paying taxes, all the taxpayer truly wants is for everyone to pay their fair share, especially when the tax money collected is used in budgeting for schools, policemen, firemen, roads and bridges and activities that they see and feel daily.

Every year unlicensed tax reps send appeals to the Tax Assessor's office. Most of us send them back with a request for their qualifications and license numbers, along with severe warnings for pretending to issue opinions of value. In this sense the Tax Assessor is defending the rights and privileges of qualified licensed appraisers and protecting the citizens in the process. So is there any good news for an appraiser dealing with the Tax Assessor's office? I think so. An honest and credible appraiser should feel very comfortable dealing with the assessor. After all, they are generally peers in their profession and can share ideas and information useful to each of them.

Go share a cup of coffee with your Tax Assessor. He/she is the friend of qualified appraisers.



Gerald Barber, President
Mississippi Chapter of IAAO
Tax Assessor, Madison County

DON'T WAIT UNTIL IT'S TOO LATE!



If you are like me, you did not aspire as a child to one day be the county tax assessor or to even be employed as an appraiser in the tax assessor's office. Unless you are Guy Dale Shaw, you got here by career default. Most of us received little training in

the field of mass appraisal before coming to the tax office. That is what makes IAAO educational courses so important.

Almost every assessment official and employee in Mississippi has attended IAAO courses, but few of us have taken advantage of the professional designation program. As stated on their website: "IAAO has developed and implemented a program of professional designations intended to increase the professional competence of assessment personnel through education." One can truly be identified as a professional by obtaining an IAAO professional designation. Additionally, an elected assessor in Mississippi may earn extra compensation annually by obtaining and maintaining one or more of the five professional designations.

Currently any member in good standing with the IAAO may apply to qualify as a candidate to pursue an IAAO professional designation regardless of their level of secondary education. However, soon there will be added requirements to the RES and the CAE programs. The added requirements read as follows: "Members applying for candidacy on or after January 1, 2014, must, prior to receiving the RES designation, hold an Associate's degree or higher from an accredited college, junior college, community college, or university, or In lieu of the Associate's degree, have equivalent semester credits in the Appraiser Qualifications Board requirements." Also,

"Members applying for candidacy on or after January 1, 2014, must, prior to receiving the CAE designation, hold a Bachelor's degree or higher from an accredited college or university, or In lieu of the Bachelor's degree, have equivalent semester credits as specified in the Appraiser Qualifications Board requirements. So, if you are thinking of trying to obtain the RES or CAE designation and you do not have the required college degree or equivalent, I encourage you to get

started taking the required courses and apply for your candidacy before the January 1st, 2014 deadline. After becoming a candidate you will have 5 years to complete the program. That is an obtainable goal for anyone who seriously desires a designation.



The benefits are worth the effort: prestige from colleagues, competence in your field and possible monetary enhancement. So, do not wait until it is too late. Take advantage of this window of opportunity before it closes.

Charles E. Williams, Jr. MAE CMS
Candidate Club Chairman
Tax Assessor/Collector, Stone County

Creative appraisal definitions

Band of Investments - A group of financial officers who hold jam sessions in the back room of the NYSE.

Capitalization Rate - The number which is arrived at by dividing the number the client wants by the net operating income.

Eminent Domain - From the Latin. Eminent, meaning big, or prominent. Domain, meaning where one lives. Hence, a big house.

Fair Market Value - The value of items sold at a country fair.

Highest and Best Use - Whatever the person who is paying for the appraisal wants to do with the property.

Internal Rate of Return - An often used but seldom understood term of questionable meaning and doubtful significance. Also, the inverse of External Rate of Return.

Marginal Utility - Many appraisals.

Market Value - Formerly, one sentence which covered the bases pretty well. Now, a page of explanation, some of which appears to be contradictory and imprecise.

Depth Tables - Charts used by SCUBA divers and fishermen.

Purpose of the Appraisal - To make a living in the appraisal business.

Functional Obsolescence - That state of many older appraisers.

The Subject - A term police use to identify the victim of a crime.

Subject Property - A term police use to identify the belongings of a victim of a crime.





2011-2012 Committees & Duties

Educational Committee

(Appointed bi-annually by the President)

Charles Williams, Vice President, Chairman

Janet Baird, CGT Representative

Jimmy Donald, DOR Representative

Delbert Dearman, Tax Collector Representative

Norman Cannady, Northern Dist. Rep.

Diane Davaul, Central Dist. Rep.

Jim Duckworth, Southern Dist. Rep.

Duties of the Educational Committee

- Select IAAO courses to be offered each year
- Work with Center of Governmental Training and Technology in making arrangements for educational courses and workshops
- Work closely with Candidates Club and Tax Collectors to keep them informed of upcoming educational opportunities

Nominating Committee

(Appointed bi-annually by the President)

Mitzi Presley, Immediate Past President, Chairman

Gerald Barber, President

Jimmie Ladner, IAAO State Representative

Jimmy Donald, Representative at Large

Duties of the Nominating Committee

- Select candidates to be nominated for chapter offices

Audit Committee

(Appointed bi-annually by the President)

Leroy Ware, Chairman

Ramona Blackledge, Treasurer, Ex Officio

Kempe Hodges, Northern Dist. Rep.

Nancy Havens, Central Dist. Rep.

Gary Beech, Southern Dist. Rep.

Duties of the Audit Committee

- Review records annually and provide an annual report

Public Relations Committee

(Appointed bi-annually by the President)

Paula Ladner, Secretary, Chairman

Janet Baird, CGT Representative

Jack Smith, Southern District Rep. (Temporary)

Kay Pace, Central District Rep.

Peter Burns, Southern District Rep.

Duties of the Public Relation Committee

- Maintain and update MS Chapter IAAO Web Site
- Oversee the publication of "Across County Lines"

Awards/Executive Committee

(Executive Committee elected bi-annually by the membership)

Gerald Barber, President, Chairman

Charles Williams, Vice President

Ramona Blackledge, Treasurer

Paula Ladner, Secretary

Tal Flurry, Executive Director

Delbert Dearman, Exec. Position #1

Jimmy Donald, Exec. Position #2

John Lewis, Executive Position #3

Janet Baird, Executive Position #4

Jimmie Ladner, State IAAO Rep.

Mitzi Presley, Immediate Past President

Duties of the Awards Committee

- By appointment from the President apply for awards through the IAAO
- Determine recipients for awards given to individuals that have been exemplary in their duties and contributions to the IAAO and to the citizens of Mississippi.

Ex Officio Voting Members of all Committees

Gerald Barber, President

Tal Flurry, Executive Director

Jimmie Ladner, State IAAO Rep.



MECP and IAAO 2012 Schedule of Events



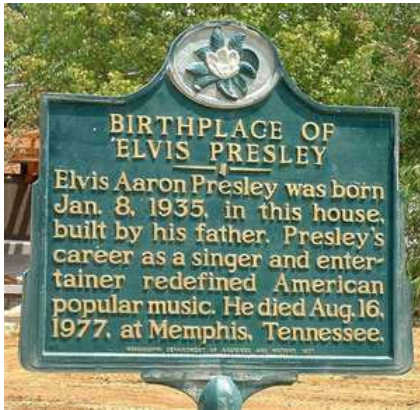
- IAAO Spring School (Course 101 & 300) – March 5-9, 2012
Course 101 Instructor: Larry Ellis, CAE
Course 300 Instructor: Garth Thimman, CAE
Starkville, MS – MSU Bost Extension Service Building B
- CAS Challenge Exam – April 3, 2012 – Department of Revenue
- Recertification Schedule
 - Meridian – April 5, 2012
 - Biloxi – April 10, 2012
 - Hattiesburg – April 12, 2012
 - Tupelo – April 17, 2012
 - Senatobia – April 18, 2012
 - Brandon – April 24, 2012
 - Stoneville – May 1, 2012
- IAAO Course 112 – May 7-11, 2012
Instructor: Kenneth Voss, CAE
Starkville, MS - MSU Bost Extension Service Building B
- IAAO Executive Committee Meeting/Dinner – May 8, 2012
Starkville, MS – Location TBD
- Certified Appraisers' School – May 7-11 & May 21-25, 2012
Starkville, MS - MSU Bost Extension Service Building B
- MAE Exam – May 17, 2012 – Department of Revenue
- MAE and CAS Retake – June 7, 2012 – Department of Revenue
- MACA Annual Conference – July 16-19, 2012
Tupelo, MS – Hilton Garden Inn
- Collector I Education Program – July 30 – August 3
Stoneville, MS – MSU Extension Service
- Collector I Education Program – September 10 – 14
Hattiesburg, MS – MSU Extension Service
- Collector I Education Program – September 17 – 21
North MS
- Collector I Education Program – September 24 – 28
Brandon, MS – MSU Extension Service
- MACA Fall Conference and IAAO Fall Workshop – October 1-4, 2012
Meridian, MS – Hilton Garden Inn
 - Possible Workshop for IAAO – IAAO Workshop 552
- Spring 2013 – USPAP

**Certified Appraisers School/
May 7-11, 2012
May 21-25, 2012
Starkville, MS**

**IAAO Course 112
May 7-11, 2012
Starkville, MS**

Save the dates!

**MACA
Fall Workshop
October 1-4, 2012
Meridian, MS**



**Hotel Information
Hilton Garden Inn
363 East Main Street
Tupelo, MS**



For reservations call 662-718-5500
Ask for the MACA Conference group rate of \$99.00.

