

**Training Indiana's Assessors:
A Blueprint and Foundation for Reform**

Frank Kelly and Jeff Wuensch

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Working Paper**

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Abstract

This paper reports on the current educational and training system for Indiana's assessors, reviews necessary job functions and prerequisites, and summarizes their current qualifications. In most every regard, we find each area lacking and in need of upgrading. The typical Indiana assessor enters the profession with little or no assessing qualifications and with no specified educational background. Until 2003, they could remain in the post indefinitely without ever having to earn even the minimum state certification. We applaud recent legislation that will, if retained and enforced, mandate all elected assessors at every level earn and maintain the highest designation.

However, current certification programs are but a poor attempt to train interested parties in the requisite assessing skills. Moreover, the continuing education programs and course hours mandated by the state are not up to par. Rather than a serious attempt to train assessors and rejuvenate their approaches and practices, continuing education programs offered by the Indiana's Department of Local Government Finance and by the assessors themselves are not thought-provoking. Hours earned toward re-certification are typically without substance. We suggest several long-term solutions to these various problems.

Rather than merely rehash and recite the persistent lack of serious continuing education and training, we formed the Indiana Assessment Academy (IAA). This educational body strives to educate all members of the Indiana assessment community, whether in government or private enterprise. Already up-and-running, the IAA is self-sustaining from course fees as well as contributions. Courses are expanding in terms of offerings and student attendance. Perhaps most importantly, the reputation is growing as well as the IAA offers not just continuing education hours, but a professionally managed organization, qualified instructors and thorough, topical classes. We expect the IAA to be a long-term solution to these training issues and provide a foundation from which to develop quality assessors and assessment practices.

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Training Indiana's Assessors: A Blueprint for Reform

Introduction

Assessor training and education provided by the State of Indiana or through assessor-controlled organizations has created limited opportunity for development of assessment knowledge beyond the most basic fundamentals. While the state's Department of Local Government Finance (DLGF) has traditionally provided educational sessions and an annual conference, this has proven insufficient. Training opportunities for most County and Township assessors are severely limited by local fiscal constraints and minimal office staff, effectively preventing local assessment officials from taking advantage of even those educational opportunities available to them. Further, our view is that material offered at educational sessions put forward by the DLGF or via annual conferences does not provide adequate instruction.

Exacerbating the training problem faced by the Indiana assessment community assessors are the simplistic, rudimentary requirements for achieving and maintaining designation as a certified assessor-appraiser. Two designations exist: Level I and Level II. The designations are earned through classroom examinations with questions and answers in various formats (ex. true/false, matching, fill-in-the-blank, multiple choice, etc.) These examinations have been revised several times in the last few years. We feel that complaints from non-passing students and low pass-fail rates have encouraged the DLGF to make the examinations less technical.

Only recently enacted legislation in late 2003 requires that elected township and county assessors personally earn the Level I and Level II designations. Previously, only a member of the staff had to meet those requirements, not necessarily the assessor. Of course, the jury is still out as to how long this requirement will be in place; similar legislative measures requiring tested classroom hours were quickly reversed by subsequent legislation. The only current pre-requisite qualification for an assessor is Indiana residency, and as such the varied skill level of the assessing population requires instruction ranging in the one extreme of basic math skills, computer usage, office etiquette to the other extreme of application of the income approach, assessment of low-income housing and valuation of complex industrial facilities via Indiana's cost manual. The best-trained Indiana assessment officials invariably receive additional training via the International Association of Assessing Officers (IAAO), Appraisal Institute, Lincoln Institute of Land Policy (LILP) and similar resources, often at their own expense.

In all regards, the results of this approach to training in the Indiana assessment field are clear. Training provided by the DLGF has generally failed its purpose. In-house training undertaken by the assessors themselves has likewise failed. The current cookie cutter, haphazard training model does not suitably educate assessing officials in the State. Many assessors freely admit their lack of assessment expertise.

Maintenance of existing designations requires the achievement of continuing education hours within a mandated time frame. The passage of House Enrolled Act 1499 in 2001 by the Indiana General Assembly allowed for the revision of continuing education rules by the DLGF. The much needed, but much despised requirement of tested continuing education hours for any State certified assessor-appraiser designation was quickly eliminated. Additionally, the required number of hours for maintenance of either designation is less than 6 days of coursework over a 4-year education cycle. Indeed, a day and one-half per year of assigned classroom time is the current standard. We use the term “assigned” classroom time as virtually every course offered by the DLGF or at local conferences ends well prior to the official ending time. Students receive credit for 25-50% more time than actually spent in class.

Neither the DLGF nor the assessment community has developed a suggested course schedule for assessors to follow, even in general. There are no tracks or similar specified course regimens for developing expertise in particular areas of interest. Clearly, the continuing education courses that are offered do not address the varied needs of Indiana assessors. For instance, there is no focus on agricultural valuation in rural counties versus residential assessment in rapidly expanding suburban communities. The current State-sponsored continuing education cycle that is offered is limited to 4 different topics per year.

Improving the uniformity and accuracy of Indiana assessments by moving to a market-value-in-use system also presents new challenges to assessors in the State. The change from the previous system based on cost less depreciation to this current method requires new knowledge that even the most seasoned assessors have never before employed. In most regards, the previous system required a smaller skill set. A skilled assessor needed little more than a measurement device and the assessment manual. Implementing and evaluating a market-based system requires a much greater knowledge base.

Furthermore, the ambiguity of assessor knowledge combined with the lack of adequate educational opportunities leave many well-intentioned assessors completely dependent on contracted vendors to coordinate and complete the assessment of many, if not all, property classes within a county. A more comprehensive training standard in the State would provide assessors and their staff with not only a more proficient understanding of assessment methods but also with a forum for adequate educational opportunities as the move towards a more equitable and uniform assessment system continues.

Various elements of training Indiana’s assessors are examined in this paper. Section One details the status of the current educational system for Indiana’s assessors including the various designations and their educational requirements. Section Two discusses the role of the assessor and other assessing officials and the qualification requirements that exist for officeholders. Section Three issues several recommendations for policy makers that would improve the quality of training needed for assessor’s to more optimally perform

their duties. Section Four describes the educational institution that we have helped develop and put forward.

Current Educational System

Background

The Indiana General Assembly via House Enrolled Act 1783 (1997) mandated the Department of Local Government Finance (DLGF), formerly the State Board of Tax Commissioners, to “adopt rules for assessor certification, continuing education requirements as well as disciplinary actions for failure to comply with such law and rules”. The following items are addressed in HEA 1783:

- Minimum training requirements for certification
- Continuing education requirements for maintenance of a certification
- Procedures for renewing a certification issued under this chapter

There are two state certified assessor-appraiser designations in Indiana, Level I and Level II. (The use of the term “appraiser” in the certification is somewhat misleading. No designee is qualified via this certification to appraise property in the common meaning of the term.) A Level I designation requires those certified to possess a “minimum knowledge needed for the effective performance as a county or township assessor” (per IC 6-1.1-35.5-3) including: how tax rates, assessments, and bills are calculated; commonly used forms; basic appeals processes, as well as what and how exemptions, deductions, and credits are applied to a parcel. Additionally, there is an overview of new equalization requirements and the types of penalties that can be assessed for non-compliance on the part of either the assessor or taxpayer. The Level II designation is awarded to those who hold a Level I certification and “requires substantial knowledge” (IC 6-1.1-35.5-3) of the same topics tested for Level I certification. The Level II candidate is also expected to be able to perform a very limited amount of calculation of costs relating to real estate from the Indiana Assessor’s Manual.

Of course, the basic knowledge areas have changed and evolved over time. In years past, a Level I designee generally had sufficient skills to assess residential and agricultural property. A Level II assessor-appraiser generally had sufficient skills to assess all types of property (commercial, industrial residential and agricultural). However, given the lack of hands-on training and testing, it would be an overstatement to conclude that any freshly designated person would actually be able to properly assess any type of property. As a practical matter, one might conclude that a person holding either designation is *now qualified* to be trained by a person with field experience. Whether this mentor-student training period ever occurs is an open question.

Minimum Training Requirements for Certification

In order to sit for either the Level I or Level II examination, a person must take six (6) hours of preparatory instruction for each certification. A DLGF Assessment Division employee provides that instruction. These courses are developed by the DLGF with a stated purpose of exposing students to the material covered on the exams as well as to facilitate question and answer sessions in order that students are equipped to take either exam (See Appendix A for DLGF study guides). In years past, there was no formal instruction required prior to taking either examination. The DLGF now offers examination training at various locations throughout the State three months of the year: January, May, and September. Obviously, local outcry over previous examination policies had an impact in the state legislature.

Once a person has taken the preparatory course, they are eligible to sit for the certification examination. Per recently revised state law, the examinations are also offered in various locations throughout the state in three months of the year: March, July, and November. The examination format is identical for both Level I and Level II: 50 questions of multiple choice, true/false and matching. In order to pass the exam, 35 of the 50 questions (70%) must be answered correctly. The examinations are closed book and last approximately 4 hours in length. However, based on poor pass-fail rates, the DLGF is again considering a revision to the testing format, again returning to an open book basis.

Continuing Education Requirements for Certification Maintenance

In Indiana, a person holding a Level I or Level II certification must complete continuing education requirements for maintenance of their certification. A person holding a Level I certification must complete 30 hours of continuing education coursework within four (4) years (beginning on January 1 of the year following certification). Maintenance of a Level II certification requires the completion of 45 hours of continuing education coursework within four (4) years (also beginning on January 1 of the year following certification). Per 50 IAC 15-3-2 and 50 IAC 15-3-4, if a certification is maintained for eight (8) consecutive years, the continuing education requirements for a Level I certification are reduced to fifteen (15) hours of coursework within each continuing education cycle and the requirements for a Level II are reduced to eighteen (18) hours of coursework within each continuing education cycle. In other words, if an assessor maintains continuous certification, as more time passes from initial certification they are required to complete less continuing education coursework. While on-the-job learning would provide a rationale for this reduction, on-going changes to assessment policies and guidelines certainly speaks to continuation of the initial maintenance requirements, at a bare minimum. Given the recent and dramatic changes in Indiana's assessment system, this rule is counterproductive to ensuring all assessing officials are learning to change as the system evolves.

The DLGF provides 4 training sessions, offered in various locations throughout the State, which are approved for continuing education hours. For the 2003 year, the four topics that were offered in training sessions by the DLGF were: personal property, cost approach to valuation, the income approach to valuation and an overview of the Assessor's Operations Manual. Completion of one of these courses earns a person approximately 8 hours in continuing education hours, although the actual classroom time is often much less than the number of hours awarded. After participating in several of the DLGF training sessions, our analysis is that the material taught, already simplified, is frequently presented in an even more compressed manner. Instructors provided by the DLGF have little or no background in training peers and generally have not directly applied the materials in question in an assessment-related process. However, unlike courses offered by other organizations, the courses carry no cost. To say one "gets what they pay for" in this circumstance is very appropriate.

Indiana assessment officials and others with the Level I or II designation may seek alternative educational forums. The DLGF does certify as qualifying continuing education hours coursework sponsored by other organizations including the LILP, the Appraisal Institute, the IAAO, the Indiana Realtor Board, as well as the Indiana Assessment Academy (see discussion below). However, the DLGF generally requires pre-approval of the course in question with those documents presented ninety (90) days prior to the course-date. Approval after-the-fact is burdensome and frowned upon. Since there is wide-spread knowledge (at least outside the DLGF) that the organizations listed above have well-qualified, trained instructors, this policy places a needless burden on Indiana assessment officials. As a result, it is much easier to simply take the minimalistic, free, pre-approved yet mediocre training offered by the DLGF as compared to the more stringent, costly yet more high quality offerings of other notable assessor training bodies.

Additionally, Indiana now has no requirement for any continuing education hours to be tested for credit. Indiana lawmakers did recognize the need for testing assessing officials and passed enabling legislation a few years ago. Assessors attacked this requirement on two fronts. First, other elected officials face no testing requirement. (Perhaps this is an argument that assessors should not be elected in the first place?) On the second front, a fair number of assessors had taken the Level I and Level II examinations and failed them. Requiring tested classroom hours would place them in a similar circumstance, with failure a realistic possibility. Politically, this legislation was doomed and was quickly struck in its entirety in the next legislative session.

Currently, class attendance is the only requirement in order to earn continuing education hours towards the required minimum; the student faces no demonstration of understanding or competent application of course concepts. There is also no set standard or curriculum that is required to be completed by a person earning continuing education hours. As long as the hours are met a person can attend any approved course. In fact, until this year, the same course can even be repeated and continuing education credit awarded.

The DLGF is now attempting to track the courses taken by students, rather than give credit for sitting through the same course over and over. With the minimum requirements for maintenance of a certification, compressed course material, and the lack of required tested hours there are gaps in the training and educational system that assessors depend upon to provide direction in every day assessing responsibilities.

Certainly this is a case of poor oversight and in most instances, lack of student involvement. Most Level I and Level II designees seek only to meet the minimum requirement and would have no compunction in eliminating any requirements altogether. Of course, poorly trained officials (even if they are partially at fault for this lack of training) produce poor assessments. In essence, this is truly a matter to be considered by taxpayers and their elected legislators. Should Indiana allow this process to continue, or is there a format that will produce better-trained officials and higher quality assessments, even if the change irritates some current office-holders?

Procedures for Renewing Certification

Both the Level I and Level II Assessor-Appraiser certifications are renewed if:

- During either the first or second four-year cycle, the holder has taken 30 hours (Level I) or 45 hours (Level II) of certified and approved course hours. During the third and subsequent four-year cycle(s), the holder has taken 15 hours (Level I) or 18 hours (Level II) of certified and approved course hours.

If this sole requirements is met, their certification is extended an additional four (4) years. As long as the continuing education hours are met within the cycle, a person's certification would last indefinitely; re-testing is not required.

No additional testing of any type is not mandated for either certification. However, if a person does not meet the continuing education requirements within the designated time frame, their certification may be revoked by the DLGF. At that time, the only course of action one has in order to regain their certification(s) is to re-take the six (6) hours of preparatory coursework and re-sit for the appropriate examination(s). After these steps have been taken, a person must then comply with the continuing education requirements set forward by the DLGF.

On-line Training

The DLGF, as a result of an April 2000 survey indicating significant interest in web-based or internet training, posted on-line courses for members of the assessing community (see: www.state.in.us/dlgf/). The intention of these courses, according to the DLGF, was to provide two benefits: 1) access to training and material for those who cannot attend continuing educational sessions and 2) a cost effective way to deliver training to office staff. These self-directed courses do not carry any continuing education

hours, but the availability of information from the web is an effective way of delivering information about a variety of subjects. Currently, the courses/material from the DLGF's website includes:

On-line Courses
April 2002 Construction Quality Grade & Condition
October 2001 -1995 versus 2002
April 2001 - Data Collection
Assessment Administration
Fundamentals of Real Property Module
Personal Property for the New Assessor
Introduction to Commercial and Industrial Depreciation
Data Collection in the Assessor's Office
Personal Property 2001
Cost Approach
Land Valuation
Calculating Depreciation
Proposed Changes in Assessment Regulation

PowerPoint Presentations
August 2002 Residential Depreciation
October 2002 Commercial Industrial Depreciation
February 2003 Personal Property
April 2003 Introduction to Cost Approach

*Source: <http://www.in.gov/dlgef/training/courseOnline.html>

Unfortunately, there have been few additional resources or updates to this website since mid- to late-2002. Following a persistent trend of reactionary (as compared to proactive) practices, the DLGF continues to belatedly respond to assessment community needs. We know of no instances where the DLGF has directed students to new topics of *potential* interest, rather than a need from years past. The material for two of the four continuing education topics for 2003 are posted on the website, but all other material is at least a year old. In order for this method of information delivery to be effective, the subject material must be consistently updated.

Assessor Qualifications and Responsibilities

The County Assessor

There is only one statutory requirement for a person to be elected to the office of assessor in Indiana; they must be a resident of the State. *n.b.* Legislation passed in early 2004 will require elected county assessors, township assessors and township trustee assessors to

attain both the Level I and Level II designations within two years of taking office. However, as previously noted, similar legislation in the past has been promptly reversed. Per the Indiana State Constitution, a person may run for office, be elected and hold office, as long as they reside within their respective county and township. In Indiana, there are 1,100 elected assessors: 92 county assessors, 176 township assessors, and 832 township-trustee assessors (See Appendix B for a county-by-county breakdown). Not surprisingly, current assessment officials come from a wide variety of backgrounds and previous job experience. With wide ranging skill levels and assessing responsibilities varying from agrarian to intensively industrial, each jurisdiction requires tailored assessing knowledge specific to the assessments at hand.

Indiana has no pre-election requirements, although a Level I certification is *recommended*, per Indiana Code 6-1.1-35-1.1:

Each county assessor and each elected assessor [full-time township assessor] must be a certified “level II” assessor-appraiser...or employ at least one (1) certified “level II” assessor-appraiser. Each elected county assessor, township assessor, or elected trustee-assessor [part-time township assessor] is expected to attain the certification of a “level I” assessor-appraiser.

As long as at least one employee of the county assessor has a level II certification, the assessor and the remaining staff are not required to acquire such certification. This presents competency issues that exist inherently in the structure of the assessing office, and the resulting reliance that an assessor and staff have on contracted vendors becomes central to the adequate completion and compliance of the assessor’s responsibilities that include (per IC 36-2-15-5 & IC 6-1.1-28):

1. Provide for countywide equalization
2. Select and maintain a countywide computer system
3. Certify gross assessments to the county auditor
4. Discover and value omitted real and person property; and
5. Serve as secretary of the county Property Tax Assessment Board of Appeals (PTABOA).

Often times, the county assessor also fulfills the township assessor’s role in initially generating property assessments. This is especially true in regards to townships with trustee assessors. Facing little pay and often having no assessing background, many trustee assessors request assistance from the county assessor in fulfilling their duties. As the valuation of property and consequent tax rolls that are developed directly relate to revenues generated in each county, proper assessor training seems crucial.

Unlike some other elected offices in Indiana (Governor, Sheriff, Coroner, etc.), no assessment official is term-limited.

Other Assessing Officials

Indiana's primary assessing jurisdiction is the township, a geographic and political subdivision of a county. There are 1,008 township assessors (see also Appendix B) who are responsible for initial property assessments within a taxing. Township assessors are differentiated by full- or part-time status. Townships with greater population and more parcels to assess may elect a full-time assessor. Townships not meeting the minimum threshold have a part-time assessor who also carries out other functions of local government (poor relief, dog tags, etc.)

The specific population requirements are: those townships with a population less than 5,000 have a part-time township-trustee assessor, those with a population between 5,000 and 8,000 can have either a full- or part-time township assessor (determined by the legislative body in the township), and those townships with a population greater than 8,000 must have full-time township assessors. The pre-requisites for either a full- or part-time township assessor are the same as for the county assessor (ie. none). Level I or Level II certification is not required as long as one employee maintains a Level II certification.

The Property Tax Board of Appeals (PTABOA) reviews assessments in each county and has the responsibility of:

- a) Approving land values within a county as well as ensuring uniformity in land values among cross-county taxing districts;
- b) Hearing appeals at the county level, after the appeal has been heard at the township level;
- c) Valuation of omitted property;
- d) Alteration of property values if errors are determined; and
- e) Granting exemption status to properties.

There are 368 PTABOA members in the State, four in each county who are appointed by the executive branch of the county, two members of which must be a certified Level II assessor-appraiser. Other requirements for PTABOA membership include:

- 18 years of age or older;
- Knowledgeable in the valuation of property;
- A maximum of three members of the PTABOA may be of the same political party;
- At least three members of the PTABOA must be residents of the county;
- One appointment to the PTABOA is made from the county fiscal body and one appointment from the county executive;
- Only one member of the PTABOA, other than the county assessor, may be an officer or employee of the county or township in the county.

As the table below illustrates, statewide only about 70 of the 368 total PTABOA members (less than 20%) have either a Level I or Level II designation. Most attend few if any training courses.

Current Status of Assessor Designations

There are approximately 2,250 certified assessor-appraisers in the State of Indiana. Of this figure, approximately 1,500 assessor-appraisers hold both Level I and II designations, and 747 hold a level I designation only. The following table illustrates the breakdown of job type and approximate number of designations within each type:

Title	Level I	Level II
County Assessor	9	64
County Assessor Deputy	74	131
County Assessor Employee	20	32
Township Assessor	26	104
Township Deputy	115	256
Township Employee	18	18
Township Trustee-Assessor	92	148
Township Trustee-Assessor Deputy	25	21
Township Trustee-Assessor Employee	2	0
PTABOA Member	14	57
County Auditor	0	2
County Auditor Deputy	1	2
County Auditor Employee	1	0
Trustee	2	0
County Treasurer	1	0
DLGF Employee (or former employee)	6	46
IBTR Employee	2	14
Taxpayer Representative	9	54
Vendor	112	216
Unknown	194	288
Other	22	44
Total	747	1500

* Source: DLGF Training Division 10/30/03

It should be noted here that from approximately 2,250 assessor-appraisers in Indiana, about 1,010 (45%) of those certified are not county or township assessors or PTABOA members, or employees of a county or township assessing office. These are members of the professional community that either work with the local units of government as vendors involved in an assessment-related activity, or work with taxpayers appealing

property tax assessments. Of the 92 county assessors, 74 have achieved a Level I or Level II certification. Eighteen (18) county assessors have no certification at all. The following chart indicates which counties have newly elected county assessors, and the designation status of each assessor.

Indiana County Assessor Certification Distribution											
<u>County</u>	<u>New Assessor '03</u>	<u>Level I Certified</u>	<u>Level II Certified</u>	<u>County</u>	<u>New Assessor '03</u>	<u>Level I Certified</u>	<u>Level II Certified</u>	<u>County</u>	<u>New Assessor '03</u>	<u>Level I Certified</u>	<u>Level II Certified</u>
Adams	No		+	Hendricks	No		+	Pike	No		+
Allen	Yes			Henry	No		+	Porter	No		+
Bartholomew	Yes	+		Howard	No		+	Posey	No		+
Benton	No	+		Huntington	Yes		+	Pulaski	No		+
Blackford	Yes	+		Jackson	No		+	Putnam	Yes		
Boone	No		+	Jasper	No		+	Randolph	No		+
Brown	No		+	Jay	No		+	Ripley	Yes		
Carroll	No		+	Jefferson	No		+	Rush	No		+
Cass	No		+	Jennings	No		+	Scott	No		+
Clark	No		+	Johnson	No	+		Shelby	No	+	
Clay	No		+	Knox	No		+	Spencer	Yes	+	
Clinton	No		+	Kosciusko	No		+	St. Joseph	No		+
Crawford	Yes			LaGrange	Yes		+	Starke	Yes		
Daviess	No		+	Lake	No			Steuben	No		
Dearborn	No		+	LaPorte	Yes			Sullivan	Yes		
Decatur	No		+	Lawrence	No		+	Switzerland	No		+
DeKalb	No		+	Madison	No			Tippecanoe	Yes		+
Delaware	No		+	Marion	No			Tipton	No		+
Dubois	No		+	Marshall	No	+		Union	No		
Elkhart	No		+	Martin	No		+	Vanderburgh	No		+
Fayette	No	+		Miami	No		+	Vermillion	No		+
Floyd	No			Monroe	No		+	Vigo	Yes		
Fountain	No		+	Montgomery	No		+	Wabash	No		+
Franklin	No		+	Morgan	No		+	Warren	No		+
Fulton	No		+	Newton	No			Warrick	Yes		+
Gibson	Yes			Noble	No		+	Washington	No		+
Grant	No		+	Ohio	No		+	Wayne	Yes		+
Greene	Yes			Orange	No		+	Wells	No		+
Hamilton	No		+	Owen	No		+	White	No		+
Hancock	No		+	Parke	No		+	Whitley	Yes		+
Harrison	No			Perry	Yes	+		Source: DLGF			

In regards to township assessors, 128 of the 176 township assessors (73%) have been certified at least as a level I assessor-appraiser, while only 240 of the 832 township trustee-assessors (29%) have achieved some certification. Overall, about 41%, or 446 of the 1100 locally-elected assessing officials in the State of Indiana have achieved some state certified designation as an assessor-appraiser.

New Official Training

In addition to the requirement for the DLGF to provide continuing education opportunities to the assessment community, Indiana law also requires that the DLGF provide training for all new assessing officials (county and township level). Per IC 6-1.1-35.2-2:

“In any year in which an assessing official, a county assessor, or a member of a county property tax assessment board of appeals take office for the first time, the Department of Local Government Finance shall conduct training sessions... These sessions must be held at sufficient locations throughout Indiana.”

Beginning in 2000, the DLGF offered this training for new assessing officials in two sessions. The first training session generally occurs prior to the official taking office and the second session traditionally occurs in January immediately after they take office. Material for these training sessions includes an overview of personal property, real property, background on the DLGF and the Board of Tax Review. Other topics like the cost approach to valuation are introduced but only in the most basic of senses, as the intent of these sessions is to simply acquaint assessors with the various issues they will encounter in their jobs. Further, these training sessions are concurrently provided to all newly elected assessing officials. Since this includes county assessors, township assessors, township-trustee assessors and members of the PTABOA, the nature of the topics presented in these training sessions are intentionally non-detailed because of the varied responsibilities of each official.

Summary

The training and education of Indiana assessment officials has been given little attention, few resources and the bare minimum of state oversight for generations. However, Indiana's previous assessment system - based on measurements and application of a simplified cost manual - allowed this system to function virtually unchanged for decades. Once this property tax system was finally deemed to be unconstitutional, state officials reluctantly implemented a “market value-in-use” system, whereby market costs and depreciation figures are adjusted for market-derived information such as sales or income data. This quantum leap in assessment complexity undoubtedly should have been met with intensive training and education so that the new system could be implemented and refined as seamlessly as possible. That idealized scenario never happened. Instead, the education and training of Indiana assessment officials, staff members, PTABOA

members and related personnel continued to receive the bare minimum of education and a tongue-in-cheek approach to certification, training and continuing education. In that respect, the current growing pains experienced in a few Indiana counties as a result of haphazard implementation of the new assessment system can best be attributed to weak-kneed legislators and the poorly-trained, easy-way-out assessment officials they all too often represent.

Yet many assessment officials do indeed seek more education about their profession and yearn for better training by which to better serve the public and their constituents. Likewise, many others in the vast middle ground of assessment-related educational demands would gladly participate in training and education that was convenient, informative, topical and timely.

A Blueprint for Reform

Indiana House Enrolled Act 1783 (1997) required the implementation of training and continuing education for certified assessor-appraisers in the State of Indiana. Prior to this legislation, a person earning the Level I and/or Level II designation was never required to receive any continuing education.

Although there have been directed efforts at increasing the knowledge of assessors, there still remains a large discrepancy between the functional application of assessing skills and the educational coursework offered. While on-the-job experience enables many assessors to develop astute assessing abilities, it is imperative that a more structured environment be provided so as to meet the ever-changing needs of Indiana property valuation and assessment. The following recommendations to the current system offer a framework for a more applicable training system.

Recommendation 1: Increasing Required Preparatory Course Hours and Comprehensiveness of Certification Examinations

Background

The current system requires that a person wishing to become a certified Level I or Level II assessor-appraiser complete six (6) hours of preparatory coursework, for each certification, before they are eligible to sit for the exam. Prior to the adoption of the 2002 Real Property Assessment Manual, the level I exam was generally geared toward educating assessors about how to apply the Indiana cost manuals to agricultural and residential properties. The level II exam was geared toward educating assessors about application of cost manuals to commercial and industrial properties. After the adoption of the new 2002 manual, both exams were revised and the preparatory courses were modified as a result. The result of both actions left the preparatory courses more ambiguous. (Study guides for both exams identify the same subject material with the Level II guide indicating a need for “advanced knowledge”; see Appendix A). The

examinations contain few if any calculations (the Level I exam has no calculations), as well as less specificity about application of cost manuals to any particular type of property. It is quite possible to pass either the Level I or Level II examination without the ability to actually assess a parcel of real property.

Instead, the examinations are geared toward demonstration of more administrative knowledge, including the filing deadlines for appeals, the appropriate forms to use for a specific type of property, and the penalties for non-compliance. Thus, the newly minted Level I or Level II assessor-appraiser often arrives at his or her first parcel of real property without the ability to properly sketch, measure, grade or determine use type. These seem to be basic and rudimentary functions of Indiana field assessors, and all assessors must have this capability, even if infrequently utilized. Likewise, the new designee would have no demonstrated ability to achieve a realistic assessment of this parcel, nor the ability to utilize an approved pricing program in order to determine a final assessment. From this perspective we suggest:

Specific Recommendation 1A

The preparatory coursework should be increased to 15-20 course hours, some portion of this devoted to on-site property inspections. Course material must include specific instruction on the application of cost manuals to all property classes with several examples and problems for students to complete. Generally, all material relevant to the assessment of real and personal property in the State should be expanded with emphasis on competent application of valuation principles. Administrative responsibilities must be emphasized as well, but not at the expense of the ability to perform basic assessment functions. Only through additional course hours can these two objectives be reached.

Specific Recommendation 1B

The Level I and II examinations should be expanded to include the material covered in the revised preparatory courses. Distinct emphasis should be placed on application of valuation principles of both real and personal property to the various property classes assessed in Indiana. Additionally, the format of the examinations should be changed from 50 multiple choice, true/false, and matching questions to include lengthy assessment application problems. Ideally this would include some fieldwork, much like the driver's test. We don't grant operators licenses to those with no demonstrated ability to drive; dare we expect less from assessors? Questions must include some written component as well as numerical problems where computations are required. Students must demonstrate their ability to calculate assessed values.

Recommendation 2: Increase Continuing Education Requirements

Background

Maintenance of a level I certification requires the completion of 30 hours (45 hours for a level II) of continuing education coursework within a four (4) year cycle, for the first two cycles, and a reduced number of required hours beginning in the third cycle. The required classroom hours are so little that attendance at a one week long conference *once* during the four-year cycle will fulfill the requirement. Many assessors do exactly this. Consequently, large periods of time, even years pass where no coursework is completed. Additionally, with the passage of House Enrolled Act 1499 and the subsequent revision of the continuing education rules, the continuing education cycle was extended from two (2) years to the current four (4) year cycle, making it easier to have large gaps of time between courses. Given the varied skill level of assessing officials in Indiana, the current system leaves assessors, particularly those with little to no prior experience in the assessing field, with little opportunity or encouragement for the development and expansion of skills in a structured and adept environment.

Specific Recommendation 2A

Continuing education hours must be increased to at least thirty (30) required hours for a level I (45 hours for a level II) during a two (2) year cycle, instead of the current four (4) year cycle. Shortening the education cycle from four years to two years effectively returns Indiana to the situation envisioned by prior legislation and requires the assessor-appraiser to be more often exposed to any new or revised assessing concepts. The following list indicates the Indiana-based conferences that are available in 2003:

- County/Township Assessors' Combined Conference: January 2003
- Indiana Assessor's Association Conference (Township Assessors): July 2003
- Indiana Township Association (Township Trustee Assessors): July 2003
- County Assessor's Association Conference: August 2003
- AIC Association of Indiana Counties: October 2003
- Indiana Township Association State Convention (Township Trustee Assessors): November 2003

In 2003, there are 26 days of educational opportunities available at conferences, or approximately 150 hours of continuing education hours that are available to certified assessor-appraisers. This does not consider all the additional training and education offered by the Lincoln Institute, the Appraisal Institute, the International Association of Assessing Officials (IAAO), the Indiana Realtor Board, as well as the Indiana Assessment Academy (see discussion below). While the material offered at these conferences is often redundant, one could clearly fulfill continuing education

requirements in a biennial education cycle. While we recommend revision and improvement of course content, a mediocre course is better than none.

Given that Indiana has moved to an assessment system based more closely on market value, requiring significantly more continuing education hours would promote better circulation of evolving information as well as forums for discussion that would benefit all assessment officials and related personnel in the field.

Specific Recommendation 2B

Continuing assessment education is not effectively promoted by a reduction in the required hours for either a Level I or II certification, regardless of the length of time the certification level is maintained. Although on-the-job learning remains a valuable tool, more current approaches and new material require continued educational requirements. Perhaps the DLGF realizes that their own course offerings are limited, but other organizations are capable of filling the demand for new, timely information. The number of required continuing education hours should at a minimum be maintained at a constant level regardless of the time certification has been held. The interaction that ‘new’ assessors could have with more experienced assessors complements course materials by adding job related experiences to class discussions, in addition to providing a consistent opportunity for ‘old’ assessors to stay up to date with relevant material.

Recommendation 3: Reinstatement of Tested Hours

Background

Prior to House Enrolled Act 1499, there was short-lived requirement that there be at least eight (8) tested hours of continuing education for maintenance of either the Level I or II certification. Widespread protest among elected Indiana assessors (not the general public) forced a change in law, eliminating the testing stipulation. Neither the continuing education credits nor the certification itself are based on any demonstration of an ability to apply course concepts through testing.

Specific Recommendation 3

Some portion of continuing education credits must be based on passage of a post-course examination. We propose that at least fifty-percent (50%) of credits applicable to maintaining the certification be based on successful completion of a post-course examination. While the “score” or passage rate of students must be debated, we support some level of rigor in that not all students routinely “pass” the exam. For courses with greater complexity, we propose multi-days courses (currently the longest course is one day) with any test administered on a subsequent day or via alternative methods (website, mail, etc.) to allow sufficient preparation.

Recommendation 4: Expansion of Course Length

Background

As the demands on Indiana assessors have grown, so to have educational needs. Unfortunately, tools available to meet those needs have not. Minor aspects of previous assessment systems could be successfully learned in a matter of minutes, often an hour or less. This need was well-served by an educational framework where classes were short, well-suited for annual conferences where 4-6 courses could be attended in a day's time.

Growing complexity and the need for in-depth understanding force a change to that educational model. Greater material depth and a demonstrated ability to apply that material generally require one-half day's class time for even "basic" topics and multiple days for more difficult topics. The DLGF and current assessor-based groups in Indiana have long-demonstrated their abhorrence to change. However, if topics such as ratio studies, sales comparison, regression and the income approach demand multiple class days in courses offered by other training organizations (ex. IAAO, Appraisal Institute, Lincoln Institute, etc.), then why do we not have classes of such length in Indiana? Currently, we know of no courses offered by the DLGF or the assessor-founded training conferences that are longer than one-day's time. Conversely, many of their current courses provide eight hours of credit for much less than eight hours of class time. Course material typically offers only summary explanations of assessing concepts with little detail and opportunity for student application.

Specific Recommendation 4

All curricula available for credit must be independently reviewed to determine the appropriate course material, learning agenda and standard classroom time expected to accomplish that task. Most practitioner-students cannot adequately comprehend and develop complex assessing skills in one day (or less) of coursework. Basic exposure to topics can be an option, but the amount of continuing education credits must be reflective of the knowledge level.

A more tiered course structure would provide the option for students to take an overview-styled course or a more in-depth course of the same topic. A clear implication of this training model is that specific training regimens be developed. While some elected officials, especially those in large counties, must be exposed to a wide variety of topics at an introductory level, most assessing officials certainly need more depth and specific ability.

Recommendation 5: Implement Pre- and Post-Election Requirements for Assessing Officials

Background

In this area, at long last we are able to report a breakthrough. Late in 2003, the Indiana General Assembly passed a lengthy bill addressing various aspects of the Indiana property tax (SB1). A portion of the bill addressed assessor qualifications and training. IC 6-1.1-35-1.1 was changed to require that all county assessors, township assessors and township-trustee assessors hold a Level I designation within one year of taking office and hold a Level II designation within two years. Otherwise, the official forfeits the position.

SB1 also requires that certification examinations be “open book” and that “*both examinations ...approximate the work an assessing official is required to perform, including the use of appropriate computer applications*”. Depending on how the DLGF reformats the current examinations, if at all, we may be able to report some success with Recommendation 1.

This certification requirement is a huge step forward in increasing the professionalism of the Indiana assessment community. Previously, certification was only “suggested”. Elected county and township assessors had to either hold a Level II designation or employ a person with such qualification. Currently, thirty-nine percent (39%) of approximately six million Indiana residents live in counties where the county assessor has achieved no assessor-appraiser certification at all (source DLGF and US Census Bureau). If this requirement is able to remain in force over vehement protests from un-certified assessing officials, we expect a dramatic change in the skills of assessing officials.

Over the long term, this requirement is likely to leave many rural townships without a trustee-assessor. Given the low pay, expanding job complexities and newly minted certification requirements, we predict many trustee-assessors will forfeit the position. If this requirement can remain in place over the long term, we predict that in many rural counties, all assessing functions will be consolidated at the county assessor level.

As the following table illustrates, in 2003 there were 20 newly elected county assessors. There are thirteen (13) new county assessors who have previous assessing experience (six of these assessors have a level II certification) and there are seven (7) new county assessors who have no previous assessing experience (four of these assessor have a level I certification). Interestingly, the gray shaded boxes indicate where there is no certification, and seven (7) of those county assessors have previous experience in assessing offices as either the Deputy Assessor or Township Assessor, yet still lack any certification.

2003 Newly Elected County Assessors in Indiana			
<u>County</u>	<u>Level I Certified</u>	<u>Level II Certified</u>	<u>Previous Occupation Prior to Assessor</u>
Allen			
Bartholomew	+		Army National Guard Retiree
Blackford	+		Insurance Agent
Crawford			County Recorder
Gibson			Deputy Assessor
Greene			Deputy Assessor
Huntington		+	Deputy Assessor
LaGrange		+	Deputy Assessor
LaPorte			Township Deputy Assessor
Perry	+		Banking
Putnam			County Auditor -Chief Tax Deputy
Ripley			Deputy Assessor
Spencer	+		Legal Assistant
Starke			Deputy Assessor
Sullivan			Deputy Assessor
Tippecanoe		+	Township Assessor
Vigo			Deputy Assessor
Warrick		+	Deputy Assessor
Wayne		+	Township Assessor
Whitley		+	Deputy Assessor
Source: DLGF			

Recommendation 6: Development of Dedicated Assessor Training Organization and Continuing Education Course Curriculums

Background

Currently, Indiana has no specific curriculum that must be completed in the continuing education cycle; any approved coursework is acceptable. In larger offices at either the county or township level, employees are often able to specialize in some aspect of the assessment and/or taxation process (e.g., inheritance tax, appeals process, CAMA data entry, residential, commercial, etc.). Jacks-of-all-trades are common in most offices with fewer employees.

Neither the DLGF nor other organizations involved in training currently provide a tract or path that yields distinct defined skill sets. There is no tract that an assessor must follow in order to maintain certification.

Perhaps even more on-point is that the assessing functions vary widely between Indiana counties. One size certainly does not fit all as different counties face wide-ranging needs depending on factors such as: urban vs. rural, agrarian vs. industrial, stagnant vs. expanding.

Allen County, Indiana Parcel Counts for Various Property Classes and Percentage of Total									
Township	Residential	Agricultural	Commercial	Industrial	Total Parcels	% Res	% Ag	% Com	% Ind
Aboite	12116	175	604	27	12922	93.8%	1.4%	4.7%	0.2%
Adams	10688	93	908	205	11894	89.9%	0.8%	7.6%	1.7%
Cedar Creek	4160	739	143	39	5081	81.9%	14.5%	2.8%	0.8%
Eel River	964	573	13	5	1555	62.0%	36.8%	0.8%	0.3%
Jackson	199	94	5	7	305	65.2%	30.8%	1.6%	2.3%
Jefferson	675	203	38	23	939	71.9%	21.6%	4.0%	2.4%
Lafayette	710	310	22	3	1045	67.9%	29.7%	2.1%	0.3%
Lake	828	274	17	3	1122	73.8%	24.4%	1.5%	0.3%
Madison	505	230	24	7	766	65.9%	30.0%	3.1%	0.9%
Marion	1118	301	16	4	1439	77.7%	20.9%	1.1%	0.3%
Maumee	937	125	57	13	1132	82.8%	11.0%	5.0%	1.1%
Milan	886	350	11	13	1260	70.3%	27.8%	0.9%	1.0%
Monroe	860	300	75	9	1244	69.1%	24.1%	6.0%	0.7%
Perry	9011	587	170	26	9794	92.0%	6.0%	1.7%	0.3%
Pleasant	1258	181	43	75	1557	80.8%	11.6%	2.8%	4.8%
Scipio	114	62	1	0	177	64.4%	35.0%	0.6%	0.0%
Springfield	990	352	47	8	1397	70.9%	25.2%	3.4%	0.6%
St. Joe	22723	71	708	18	23520	96.6%	0.3%	3.0%	0.1%
Washington	10570	68	1483	460	12581	84.0%	0.5%	11.8%	3.7%
Wayne	43712	38	3733	662	48145	90.8%	0.1%	7.8%	1.4%

Consider this data from Allen County, Indiana (the city of Fort Wayne, Indiana and surrounding environs). Many townships are still quite agrarian, with 25% or more of the parcels classified as agricultural. These townships have virtually no commercial or industrial property. Yet in the same county we have several townships where there is virtually no agricultural property. Farms have been replaced by urban sprawl with the requisite amounts of housing and commercial development. Assessor training must allow for radical differences in student needs.

Specific Recommendation 6A

Certified training for Indiana assessors must adhere to a coursework regimen designed around various training tracks. This will yield a defined set of skills and attributes for those students completing the coursework. We suggest training tracks in: personal property and auditing, farm buildings, residential assessments, commercial assessments, industrial assessments, GIS, and legal descriptions as a starting point. In addition, core courses teaching universal assessing applications, must be required in all disciplines.

This recommendation would tend to regionalize some of the training demands in that interests differ greatly from rural areas to suburban to the industrial zones. However, we still must allow for each type of training in each area of the state. Statistics certainly indicate that Indiana must strive to accurately assess agricultural property in urbanized areas, and perhaps more importantly, accurately assess large industrial property that is located in rural areas.

Specific Recommendation 6B

An organization must be founded and developed that is capable of offering courses tailored to such assessing needs. Ideally, such a training body would also address our other recommendations as possible (better examination preparation, tested continuing education hours, and appropriate course and course credit). On this aspect, we are glad to report significant progress with the establishment of the Indiana Assessment Academy.

A Foundation for Reform: The Indiana Assessment Academy

Background

Given our continued dissatisfaction with assessor training and with that opinion bolstered by numerous conversations with similarly unhappy assessing officials, there could be no better time and no greater need for an organization specifically dedicated to the task of training Indiana's assessment community.

Mission

Founded in 2002, the Indiana Assessment Academy (IAA) has a stated mission of providing "ongoing educational opportunities for professional development to the Indiana assessment community". The goals of the organization are to:

- Encourage professional development within the Indiana assessing community
- Raise the level of professionalism within the Indiana assessing community
- Provide ongoing education and training for assessors in Indiana.

During 2002, we asked numerous interested parties to take part in a Steering Committee that would lay the group's groundwork. This was not without controversy as some officials at the DLGF as well as assessor-controlled bodies, such as the Indiana Township Assessors, thought that an organization such as the IAA was meant to replace their training function. As the Steering Committee was comprised of members from all aspects of the assessment process (assessors, lawyers, vendors, politicians and practitioners), we strove to overcome such obstacles. Our focus was not one of "turf war", but of improving the process and outcome. Our intent is to provide additional educational opportunities to assessors.

The Steering Committee suggested formation of a Board of Directors to manage and oversee the IAA's operations. The Steering Committee expressed concerns that existing groups did not reflect a broad range of backgrounds, experience and interests. In fact, membership in some organizations is limited only to assessors. To prohibit such a narrow mindset, the IAA Board of Directors has a varied background, but a common interest in improving the expertise of all those associated with the Indiana property tax system.

Board of Directors

The Board of Directors is comprised of six locally elected assessors, six non-assessors and 3 ex-officio members. The ex-officio members do not have voting rights. The six assessor positions are divided across the three types of Indiana assessors: County Assessor, Township Assessor and Township Trustee Assessor. The Steering Committee felt this distinction would allow for the often-competing interests of rural, suburban and urban assessors to be heard and adequately addressed.

The following individuals were appointed as Members of the IAA Board of Directors and have served since their initiation. Those with assessor affiliation:

Carole Maynard – Hancock County Assessor
Judy Sharp – Monroe County Assessor
Michael Gregorich – Harris Township Assessor, St. Joseph County
Vacant position – Second Township Assessor position.
Linda Williams – Adams Township Trustee Assessor, Hamilton County
Edward Gindling – Adams Township Trustee Assessor, Ripley County

Those with affiliations other than county and township assessor:

Larry Stroble – Barnes & Thornburg
Marilyn Meighen – Meighen & Associates
Jeff Wuensch – Nexus Group
Katrina Hall – Indiana Farm Bureau
Neal Carpenter – The Sidwell Company
Randy Bare – Cole Layer Trumble

The non-assessors have backgrounds in property tax law and various reassessment issues with at least three individuals having previously worked for the Indiana Board of Tax Commissioners (precursor to the DLGF).

Those offices where input is needed (non-voting):

Indiana Tax Court Judge – The Honorable Thomas Fisher

Indiana Board of Tax Review – Bill Waltz

Indiana Department of Local Government Finance – Kurt Barrow

To date, the Board of Directors has had approximately six meetings to discuss variety of topics including outsourcing, instructor compensation, course fees and course scheduling.

Courses

The current course offerings of the IAA include:

- Apartment Valuation
- Appeals Procedures and Techniques
- Appraising the Appraisal
- Exemptions and Deductions
- Introduction to Income Valuation
- Land Valuation I
- Depreciation Analysis I
- Legal Descriptions
- Introduction to Sales Valuation
- Introduction to Ratio Studies
- Introduction to Personal Property
- Introductory Math for Assessors
- GIS Fundamentals Workshop
- Sales Disclosure Form: Editing and Verifying

To date, most of these courses have been offered at least once and approximately 574 students have attended a course. The appeals procedure class has been most popular as Indiana counties completed reassessment and faced numerous appeals during 2003.

Student responses have generally graded the classes as “above-average”, presumably as compared to previous offerings from other local groups.

Outsourced Functions

The Board of Directors felt that in order to make the IAA as successful as possible required full-time attention. We solicited workplans and bids from several event management teams to fulfill the IAA mission. A local company was selected and engaged (See Appendix C for contractual terms). We felt critical services included the development of a website and on-line course registration, full-time telephone staffing, course development and organization, student follow-up and tracking. To date, the current vendor has assisted in all these functions, helping the IAA fulfill its mission.

As always, a key issue is funding. We were able to solicit monetary donations from a few interested firms and utilized part of the Lincoln Institute's grant to fund initial operations. However, the IAA goal is to be self-sustaining. Therefore, unlike courses offered by the DLGF and local assessor organizations, the IAA charges a fee of approximately \$95 per person for a one day course. The IAA also offers instructors a per diem.

Surprisingly, we have had little reaction from local assessors who may not have been accustomed to specific charges for instruction. Local conferences had always had a fee, but that had been directed more toward entertainment and room charges rather than instructional costs.

During 2004, the IAA intends to offer more courses in more locations throughout the state and continue to develop relationships with local assessor organizations. This year's goal is to offer approximately twelve courses and participate in at least one annual conference as a primary instructor. As a long-term goal, the IAA will continue to work with the DLGF to perhaps serve as an outsourced vendor for continuing education.

Regardless, we are pleased to report on the initiation and continued growth of the Indiana Assessment Academy as an assessment community educational tool. We expect there to be on-going demand for quality services that are reasonable, locally available, pertinent and well taught.

Summary

Indiana's previous assessment system relied on simple implementation of measurements and readily defined criteria. However, resulting assessments bore little relationship with real-world values and were eventually deemed unconstitutional. This decision forced Indiana assessors to implement a more complex system based on a market-value-in-use concept. To date, results have been somewhat predictable. Lack of preparation, training and education in the assessment community have yielded haphazard application of these new (to Indiana) concepts such as ratio studies, income valuation and appraisal evaluation. Assessors were poorly prepared in this regard.

Some of the blame for this lack of education and preparation must also be attributed to the Indiana General Assembly and the agency charged with implementing their wishes: the Department of Local Government Finance. Certification requirements have always been minimalistic. Continuing education has been given a wink-and-promise approach. Many classes have started with the phrase, “If you don’t ask many questions, we can finish by lunchtime.” Yet such courses have always been given full credit. The standards have been low and the results even lower. We have never observed any instructor monitoring at any course offered by the DLGF or local assessor group.

New challenges have alerted many in the Indiana assessment community to the growing disparity between the skills of local assessors and the demands placed upon them in the current assessment framework. A small, yet growing number of local assessors have demanded “more” and “better” educational opportunities.

We applaud recent legislation forcing Indiana assessors to obtain a Level II certification within two years of accepting the position. Perhaps over time this requirement can be moved from a post-election to a pre-election one. However, is the current Indiana assessor-appraiser Level II designation and the related continuing education requirement sufficient for good assessment? We think that much work needs to be done in this area to beef-up not only the courses that receive credit, but also the amount of credit itself. While on-the-job training is an excellent teacher, new theories and practices as well as experiences from other jurisdictions make training invaluable. Limiting this requirement to little more than eight hours per year sends a message that is incongruous with a fair and equitable property tax system. Additionally, some type of student testing must occur to ensure that participants are not only awake, but paying attention.

We have advocated several of these positions in previous published work and are pleased to see that some of our initiatives have been adopted. Furthermore, rather than merely suggest improved assessor training, we have developed an organization to fulfill this task. As the reputation of the Indiana Assessment Academy grows, we expect it to become the leading source for assessor education in Indiana. Thanks in large part to the Lincoln Institute of Land Policy, the Indiana assessment community is becoming better trained and more competent. With the Indiana Assessment Academy now in place, we anticipate more local assessors will become interested and engaged in their own education, training and constitutional responsibilities.

Appendix A

Level 1 Assessor-Appraiser Certification Examination

Study Guide

The Level 1 Assessor-Appraiser Examination has been updated as a result of the adoption of the 2002 Real Property Assessment Manual and the recent changes to the state's property tax system. Therefore, listed below are areas for review that any candidate for the Level 1 Assessor-Appraiser Examination may find to be helpful in preparing to sit for the exam. Please note that the areas for review are representative of the entire body of knowledge from which test questions may be drawn. As a result, it is probable that candidates will review an area during their preparation that may or may not appear on the specific version of the exam given on the particular date that the individual sits for the exam.

If you do not have access to a copy of each of the publications recommended for review, most of the publications are available through our web site at www.ai.org/dlgf/ under Manuals and Publications. For the Indiana Code, go to www.in.gov/legislative/ and select Law and Administrative Rule. The Indiana Code is available as an option on this web page.

NOTE: The new exam does not follow the open book format. This means that candidates will not be allowed to utilize manuals, notes, etc. in taking the exam. The only item that you will need to provide is a No. 2 pencil, all other items that will be needed to complete the test will be provided by the proctor. Therefore, manuals, notes, etc. belonging to individual candidates will not be allowed into the testing room. So, please do not bring these items with you into the building.

AREAS FOR REVIEW

Below is a list of resources from which test questions will be drawn:

- 2002 Real Property Assessment Manual, Pages 1 through 31
- Assessor's Operations Manual, Chapters 1 through 26 and Appendices
- Indiana Code, Title 6, Article 1, Chapters 1, 2, 5, 5.5 and 9
- 2002 Real Property Assessment Guideline, Book 2, Glossary

Specifically, test questions can/will cover the following:

- Technical Terms and Definitions
- Roles and Responsibilities of assessing officials, other elected offices and the state

- General concepts related to Real Property Assessment
- General concepts related to Personal Property Assessment
- General concepts related to Mobile/Manufactured Homes Assessment
- General concepts related to Appeals
- Commonly used Forms, Permits and Worksheets
- Assessment records
- Equalization
- Exemptions, Deductions, Credits and Refunds

Level 2 Assessor-Appraiser Certification Examination

Study Guide

The Level 2 Assessor-Appraiser Examination has been updated as a result of the adoption of the 2002 Real Property Assessment Manual and the recent changes to the state's property tax system. Therefore, listed below are areas for review that any candidate for the Level 2 Assessor-Appraiser Examination may find to be helpful in preparing to sit for the exam. Please note that the areas for review are representative of the entire body of knowledge from which test questions may be drawn. As a result, it is probable that candidates will review an area during their preparation that may or may not appear on the specific version of the exam given on the particular date that the individual sits for the exam.

If you do not have access to a copy of each of the publications recommended for review, most of the publications are available through our web site at www.ai.org/dlgf/ under Manuals and Publications. For the Indiana Code, go to www.in.gov/legislative/ and select Law and Administrative Rules. The Indiana Code is available as an option on this web page.

NOTE: The new exam does not follow the open book format. This means that candidates will not be allowed to utilize manuals, notes, etc. in taking the exam. The only item that you will need to provide is a No. 2 pencil and a calculator, all other items that will be needed to complete the test will be provided by the proctor. Therefore, manuals, notes, etc. belonging to individual candidates will not be allowed into the testing room. So, please do not bring these items with you into the building.

AREAS FOR REVIEW

Below is a list of resources from which test questions will be drawn:

- 2002 Real Property Assessment Manual, Pages 1 through 31
- Assessor's Operations Manual, Chapters 1 through 26 and Appendices
- Indiana Code, Title 6, Article 1.1, Chapters 5.5, 6, 6.2, 6.5, 8, 10, 11, 12, 15, 16, 22, 28, 31.5

- 2002 Real Property Assessment Guideline, Book 1 and Book 2 (including Appendices and Glossary)
- 1989 Personal Property Manual

Test questions will address the following content areas. Candidates will be expected to demonstrate advanced skill and knowledge in all areas related to property tax assessment in Indiana including:

- Technical terms and definitions
- Administrative duties of assessing officials, other elected offices and the state
- Concepts related to Real Property Assessment
- Concepts related to Personal Property Assessment
- Concepts related to Appeals
- Concepts related to Distributable Property
- Commonly used Forms, Permits and Worksheets
- Equalization and Ratio Studies
- Exemptions, Deductions, Credits and Refunds

Appendix B

Full-Time & Part-Time Township Assessors, by County State of Indiana, 1999											
County	Full-Time Assessors	Part-Time Assessors	Total	County	Full-Time Assessors	Part-Time Assessors	Total	County	Full-Time Assessors	Part-Time Assessors	Total
Adams	3	9	12	Hendricks	4	8	12	Pike	0	9	9
Allen	7	13	20	Henry	1	13	14	Porter	6	6	12
Bartholomew	1	11	12	Howard	3	8	11	Posey	1	9	10
Benton	0	11	11	Huntington	1	11	12	Pulaski	0	12	12
Blackford	1	3	4	Jackson	1	11	12	Putnam	1	12	13
Boone	2	10	12	Jasper	2	11	13	Randolph	2	9	11
Brown	0	4	4	Jay	2	10	12	Ripley	0	11	11
Carroll	0	14	14	Jefferson	1	9	10	Rush	1	11	12
Cass	1	13	14	Jennings	1	10	11	St Joseph	6	7	13
Clark	3	9	12	Johnson	4	5	9	Scott	2	3	5
Clay	1	10	11	Knox	2	8	10	Shelby	1	13	14
Clinton	1	13	14	Kosciusko	4	13	17	Spencer	0	9	9
Crawford	0	9	9	Lagrange	0	11	11	Starke	1	8	9
Daviess	1	9	10	Lake	8	3	11	Steuben	1	11	12
Dearborn	2	12	14	Laporte	3	18	21	Sullivan	1	8	9
Decatur	1	7	8	Lawrence	2	7	9	Switzerland	0	6	6
Dekalb	2	13	15	Madison	6	8	14	Tippecanoe	3	10	13
Delaware	4	8	12	Marion	9	0	9	Tipton	1	5	6
Dubois	2	10	12	Marshall	2	8	10	Union	0	6	6
Elkhart	5	11	16	Martin	1	5	6	Vanderburgh	5	3	8
Fayette	2	7	9	Miami	2	12	14	Vermillion	1	4	5
Floyd	1	4	5	Monroe	4	7	11	Vigo	5	7	12
Fountain	0	11	11	Montgomery	1	10	11	Wabash	2	5	7
Franklin	0	13	13	Morgan	2	12	14	Warren	0	12	12
Fulton	1	7	8	Newton	0	10	10	Warrick	2	8	10
Gibson	1	9	10	Noble	1	12	13	Washington	1	12	13
Grant	6	7	13	Ohio	0	4	4	Wayne	3	12	15
Greene	1	14	15	Orange	0	10	10	Wells	1	8	9
Hamilton	6	3	9	Owen	0	13	13	White	1	11	12
Hancock	3	6	9	Parke	0	13	13	Whitley	1	8	9
Harrison	1	11	12	Perry	1	6	7	Total	176	832	1,008

Source: State Board of Tax Commissioners, 1999 Assessors' Conference Directory.

Appendix C

EDUCATIONAL MANAGEMENT AND REGISTRATION AGREEMENT BETWEEN OQ AND IAA

THIS AGREEMENT (“Agreement”), entered this 21 day of February, 2003, by and between **ODYSSEY QUEST**, a division of Raybourn Group International, Inc., (“OQ”) and the **INDIANA ASSESSMENT ACADEMY** (“IAA”):

WITNESSETH

WHEREAS, OQ has expertise in the planning and implementation of educational events for professional associations and corporations; and

WHEREAS, IAA is an association formed to provide education about Indiana’s property tax system, and desires the professional services of OQ as described below;

NOW, THEREFORE, in consideration of the premises and of the following mutual covenants, the parties hereto agree as follows:

1. **Term.** The term of this Agreement shall commence as of the date hereof and shall terminate, subject to the provisions hereof, one year from the commencement date. This agreement may be extended by IAA for additional one year periods upon written notice of intent delivered to OQ on or before November 1 of each year, at such rates as OQ shall set forth in writing upon request by IAA.
2. **Compensation.** IAA shall pay OQ as follows:
 - a. **Expenses.** OQ shall be responsible for all costs reasonably associated with OQ’s necessary ground transportation to and from educational meetings, on-site registration for educational programs, advance planning activities, on-site management of the meeting planner and a reasonable number of site investigation trips to and from prospective sites for future training sessions. To the extent that OQ performs marketing services in addition to quarterly newsletter, semi-annual registration, and annual report, IAA shall be responsible for the actual costs of postage for marketing materials and long distance phone charges. IAA shall pay OQ for photocopying in the sum 12 cents per copy. IAA shall be responsible for actual production and printing expenses for letterhead and envelopes, and for all cost and liabilities of facilities charges, service contractors, audio-visual equipment, signage, speaker fees, course certification and the approval process through the Department of Local Government Finance (“DLGF”), etc. If IAA does not pay these costs and expenses at the time they are incurred, OQ shall deliver a monthly invoice no later than the twenty-fifth of each month, which IAA shall

pay no later than the fifth day of the following month. IAA may request that supporting documentation be provided for such invoices. The provisions contained herein shall survive termination or expiration of this Agreement for any reason.

- b. **Base Fee.** The Base Fee for OQ's services hereunder is \$18,000.00. Upon execution of this Agreement, IAA shall pay OQ the sum \$6,000. The remaining payments are due upon the completion of the following activities:

The sum of \$6,000 shall be paid at the time OQ provides the IAA Executive Committee with sample diplomas, student tracking database, and on-line course registration system and IAA Website, both in forms that can be reviewed by the IAA.

The sum of \$6,000 shall be paid at the time of delivery of the first quarterly newsletter.

*A service charge of 10% per annum shall be added to all unpaid sums from the date due to the date of payment. In the event legal action to collect any sum due is undertaken by or on behalf of OQ, the prevailing party shall be entitled to collect its reasonable attorneys' fees and expenses from the party against whom judgment is rendered.

- c. **Service Fee.** IAA shall pay OQ the sum equal to 75 percent of fees received for registration for all OQ-managed educational sessions ("Service Fees"). OQ shall invoice IAA for such Service Fees in the same manner as expenses incurred by IAA, and IAA shall pay for such Service Fees by the fifth day of the following month. OQ acknowledges that IAA will not pay the 75 percent Service Fees in the following instances: The Service Fees will not be paid for the March 20, 2003, educational program. The Service Fees will include only IAA Regional training. All other educational programs sponsored by the Department of Local Government Finance, Association of Indiana Counties or the County Assessors Association will be negotiated at that time and will be addendum to the contract.

- 3. **Responsibilities.** OQ shall be responsible for all aspects of the planning, promotion, development and execution of the training sessions, and for proposing, for review and approval by IAA, locations and related agreements for future training sessions (see exhibit A), except as follows:

- a. IAA will provide a list of meeting days, times, locations, courses and speakers. OQ will execute and implement all such requirements.

- b. IAA Executive Committee will aggressively seek sponsorship for various materials, events and activities associated with the IAA. IAA will notify OQ of such identities.
 - c. The OQ contact person will act as the liaison to the Executive Committee. Once the members of IAA have secured the initial commitment of training session presenters/speakers, OQ will handle all future communications with presenters/speakers to insure they receive all the reasonable and appropriate support they need to execute their training session responsibilities.
 - d. OQ will provide IAA with comprehensive education management services which includes tracking class credits, site/location coordination, instructor and handout preparation, course registration (on-line and on-site), billing and collection of registration monies, certificate processing and distribution, attendance management, instructor evaluations and the production of IAA marketing materials.
 - e. OQ will provide IAA with marketing and promotional services, which include development and manage IAA Website, which includes an on-line course registration system. OQ will also produce an informational and registration brochure, develop IAA quarterly newsletter, notify assessors of upcoming IAA courses, through either broadcast e-mail and fax or traditional mailings to potential registrants and annual report.
 - f. OQ will provide IAA registration services, including IAA hotline and fax number; establish on-line registration through IAA Website, course descriptions, speaker bios, Board Members, e-mail and links. OQ shall accept advance registrations for IAA training sessions on-line, and by fax, phone and mail. OQ shall send registration confirmation to pre-registered delegates. OQ shall manage on-site registration at all IAA training sessions. Upon completion of session, OQ shall communicate attendance and coordination with DLGF. OQ shall also provide monthly status reports to the IAA Board of Directors.
4. **Reporting Requirements.** OQ shall, through its designated representative, report directly to the IAA Executive Committee. Should IAA and OQ mutually agree in writing that a more detailed statement of reporting relationships is desired, OQ shall develop said statement and, with the written approval of both parties, it will be marked as exhibit b, attached hereto and incorporated by reference herein.
5. **Future Educational Management Services.** Both IAA and OQ enter into this Agreement with the intent that the business relationship be lengthy and mutually beneficial. If OQ provides satisfactory performance and IAA decides to hold a future training as a stand-alone event, IAA will negotiate in good faith with OQ,

prior to soliciting proposals from other prospective contractors, regarding OQ's role in future training. However, IAA retains the right to seek proposals, including any proposal(s) submitted by OQ.

6. **Breach of Agreement.** In the event IAA or OQ shall breach its obligations as contained herein, the breaching party shall be given written notice of same from the other party. If the breaching party fails to cure said default within ten (10) business days of receipt of notice, this Agreement may be terminated upon an additional ten days' notice, subject only to the terms and conditions which specifically survive termination or expiration of this Agreement.
7. **Indemnification.** IAA shall indemnify, defend and hold harmless OQ from any and all claims, demands, damages, actions, course of action, liabilities and attorney fees arising from the negligent or intentional misconduct of IAA. OQ shall indemnify, defend and hold harmless IAA from any and all claims, demands, damages, actions, course of action, liabilities and attorney fees arising from the negligent or intentional misconduct of OQ. The obligations contained in this section shall survive termination or expiration of this Agreement for any reason whatsoever.
8. **Acts of God, Etc.** If either party's performance of its obligations under this Agreement is prevented, interrupted or made impossible or illegal by any act of God, terrorism, war, labor dispute, act or omission of the other party, or act of of any governmental authority, outside the exclusive control of such party, that party's performance shall be excused, and IAA shall pay OQ the actual costs incurred by OQ in connection with its performance of Services to the time of interruption along with the pro rata value of such Services as OQ has already performed; provided, however, that such payment shall not exceed the fees stated in this Agreement.
9. **Authority to Bind IAA.** IAA, subject to the terms and conditions of this Agreement, appoints OQ as meeting planner for the IAA regional training sessions. As such, OQ will be the primary contact authorized to act on the behalf of IAA in conjunction therewith; provided however, that OQ must obtain express pre-approval by way of written authorization by the IAA Executive Committee. OQ may negotiate any and all contracts/agreements relating to the promotion, planning, development and execution of the training sessions provided that contract/agreement commitments with express prior approval by way of written authorization by the IAA Executive Committee. OQ will not be responsible for contracts already signed by IAA Executive Committee.
 - A. **Insurance.** During the term of this Agreement, OQ shall maintain Commercial General Liability Insurance insurance in a reasonable amount. OQ shall cause IAA to be identified as an additional named insured. Evidence

of same shall be provided IAA within ten (10) days of request therefore. Said insurance policy shall be endorsed to require not less than thirty (30) days' prior written notice to IAA of cancellation. IAA shall have the right, but not obligation to pay same. OQ shall provide to IAA proof of workman's compensation insurance as to all OQ's employees and all temporary personnel retained by OQ for registration.

10. Miscellaneous.

- a. **Governing Law.** This Agreement shall be governed by and construed in accordance with the laws of the State of Indiana.
- b. **Entire Agreement.** This Agreement constitutes the entire agreement of the parties with respect to the subject matter contained herein and supersedes all prior and contemporaneous proposals, understandings, agreements and discussions.
- c. **Notices.** Any notice shall be conclusively deemed to have been received by a party hereto if sent by certified mail, return receipt requested with postage prepaid, on the fifth (5) business day after the day on which such notice was mailed, addressed to such party at the following address (or at such other addresses such parties shall specify to the other in writing):

If to IAA:

- (i) Judith A. Sharp
President of Indiana Assessment Academy
Courthouse, Room 104
Bloomington, IN 47404

If to OQ

- (i) Nicholas Pasyanos
Odyssey Quest
9202 N. Meridian Street, Suite 200
Indianapolis, IN 46260

- d. **Counterparts.** This Agreement may be executed in several counterparts, each of which when so executed shall be deemed to be an original for all purposes.
- e. **Partial Invalidity.** If any provision of this Agreement is invalid or is held illegal or unenforceable, then notwithstanding any such invalidity, illegality, or unenforceability of such provision, the remainder of this

Agreement shall subsist and shall be in full force and effect as through such invalid, illegal or unenforceable provision omitted from this Agreement.

- f. **Binding.** This Agreement is binding on and shall insure to the benefit of, the parties hereto and their respective successors and permitted assigns. IAA is engaging the specific services of OQ and reserves the right in its sole discretion, not to permit delegation of any OQ's duties contained in this Agreement.
- g. **Errors and Omissions.** OQ shall have no liability to IAA for failure to perform by suppliers and vendors.
- h. **Status of Parties.** OQ is an independent contractor and is not an employee, joint venture or partner of IAA. Neither party hereto can bind the other except as expressly provided in this Agreement and no employee so either OQ, or any employee or volunteer of IAA, shall be deemed or construed as to be an employee of the other.
- i. **OQ Limitations:** OQ may not modify topics, content, speakers established by the IAA Executive Committee, cancel a seminar or other educational program activity, change the registration or other fees or charges approved by the IAA Executive Committee, or increase the total expenses in the approved IAA Budget.
- j. **Exhibits.** All exhibits attached or to be attached hereto are incorporated by reference herein.
- k. **Materials.** OQ shall not, without the prior written consent of IAA, approve or distribute any promotional or marketing materials regarding the training sessions or any other materials utilizing the name or logo of IAA without consent.
- l. **Modifications.** Any modifications to this Agreement shall be in writing and signed by both parties hereto.
- m. **Ownership.** All promotional, marketing materials, and other materials associated with IAA training sessions are the property of IAA and shall not to be distributed by OQ outside of distribution reasonably related to OQ's services under this Agreement. In addition, any lists or identifying information compiled in the performance of OQ's services under this Agreement shall not be distributed to persons not a party to this Agreement. Further, IAA owns the IAA Website and retains all rights to the IAA Website excepting the OQ on-line registration system. OQ owns

the online and computer-based registration system including all related computer interface and programming elements, and shall retain all rights to the registration system regardless of whether it is linked to via the IAA web site.

- n. Either party may cancel this Agreement upon sixty (60) days written notice of cancellation. Upon notice of cancellation, IAA will pay OQ to their current level of completion and will pay OQ for all services rendered in the sixty day notice period.

IN WITNESS WHEREOF, the parties hereto, being duly authorized have executed this Agreement intending to be legally bound as of the date set forth above.

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