



North Carolina Department of Revenue

Beverly Eaves Perdue
Governor

Kenneth R. Lay
Secretary

May 4, 2010

MEMORANDUM

TO: County Mangers and County Assessors

FROM: David B. Baker, Director
Property Tax Division

RE: Education

As leaders in government today we find ourselves in challenging times with increasing demands on our resources in some of the worst economic conditions most of us have ever experienced. We are being asked to do more with less as each fiscal year comes and goes. The demand on our organizations to deliver more and better services while holding down costs is requiring us to make tough decisions. If organizations cannot grow to deal with the increase demands, or even worst have to cut staff due to budget issues, then it is more important than ever that employees be the best they can be during these challenging times.

Education will be the key to success during these tough economic times. The education budget becomes an easy target when revenue becomes tight. It is easy to say cut the education and training of employees until the budget gets better. I would argue that cutting education budgets is a fatal mistake. Highly motivated and trained employees will provide better services and produce more revenue than those who do not receive continuing education. Nothing motivates employees more, other than money (and that is debatable), than being equipped with the tools to perform at the very highest level possible. Organizations which fail to recognize the importance of education and training during these tough times will find themselves even further behind when the current economic conditions improve. These organizations will play catch up for years to come as their employees struggle to reach for the cutting edge of new technology and processes.

This is very much the case in county tax offices across North Carolina. Property tax is the largest source of revenue for counties in North Carolina. The pressure on these offices to deliver has never been greater than today. Property tax assessments and practices have never faced as much scrutiny from taxpayers as in the current climate. The most important assets in these offices are the people. The education and training of the employees should be one of the highest priorities. I challenge the county

commissioners, county managers and county tax officials to recognize the importance of educating and training employees and to provide the education needed to ensure that the citizens of North Carolina receive the best services possible.

Another area I want to encourage local government leaders to recognize as important is the need for county assessors and appraisers to obtain professional appraisal designations. The fair and equitable assessment of property for tax purposes requires a high level of mass appraisal skills to determine estimates of value, as well as single property appraisal skills for defending assessments once appealed.

The International Association of Assessing Officers (IAAO) is the internationally recognized leader and preeminent source for innovation, education, and research in property appraisal, assessment administration, and property tax policy. The IAAO has a program of professional designations intended to increase the professional competence of assessment personnel through education. The objectives of IAAO's professional designation program are to raise the standards of the professional tax employee to attain recognition of the assessment profession by government authorities and the public.

Below is a list of the designations:

- Assessment Administration Specialist (AAS)
- Certified Assessment Evaluator (CAE)
- Cadastral Mapping Specialist (CMS)
- Personal Property Specialist (PPS)
- Residential Evaluation Specialist (RES)

Having earned a professional designation, I know firsthand the knowledge and experience gained through the process that has been invaluable during my career. IAAO designations signify exceptional competence and offer tangible and intangible benefits not only to the individual but even more so to the organization for which the designee works. An appraiser who holds an IAAO appraisal designation will be recognized by the N.C. Property Tax Commission as an expert during appeal hearings. The benefits received by the county and the public far outweigh the cost of providing employees the time, resources, and opportunity to obtain a professional appraisal designation.

I encourage and challenge tax employees throughout North Carolina to obtain an IAAO professional designation. It will be an effort that will benefit you throughout your career. I also encourage and challenge county commissioners, county managers and county tax officials to recognize the importance of professional designations and to promote these designations with your county tax employees.

You can find more about the IAAO and its professional designation program at the following link:

<https://www.iaao.org/professionalDesignation/index.cfm>