

MARYLAND ASSESSOR 2018 CONFERENCE ISSUE



Greetings from Denise Fuhrman, 2018 MAAO President

As we all are awaiting warmer temperatures, I hope everyone is also getting excited for our June conference. Our board and committee members have been working tirelessly to again make this conference a huge success. We are very excited for our new venue this year *The Grand Hotel & Spa*. They offer a variety of amenities as well as a quick step onto the boardwalk or the beach. Please refer to the MAAO website for all the conference information.

I look forward to seeing returning members and meeting new employees/members this year. Have a great spring!!

Denise Fuhrman, MAAO President

Greetings from the Director's Office,

Last year at this time, I wrote the MAAO welcome letter as Acting Director. This time around I am honored that Governor Hogan has appointed me as the official Director of SDAT. I am also happy to report that I have completed two IAAO Assessor courses as well as the 15 hour USPAP! In the time that has passed since the 2017 MAAO Conference, I have had the privilege of visiting many local assessment offices throughout the state and meeting the real property teams that make it all happen. In fact, during SDAT's budget hearings this legislative session, the Committees applauded our assessment metrics, which continue to fall well-within industry standards. I truly appreciate all that you do for the Department!

The 2018 Legislative Session has been tremendously successful for SDAT. Many of our Departmental bills have gained support from both sides of the aisle in the legislature, and were signed into law by Governor Hogan. I want to highlight SB10, which is a very important Real Property bill that we have been trying to get passed for several years. Current law requires SDAT to physically inspect all real property once every three years, which is both unmanageable and unnecessary. As of June 1, 2018, our bill changed that, and now physical inspections are only required under specific, reasonable circumstances, such as a recent sale, by request of the property owner during an active appeal, or when deemed necessary by a Supervisor. SDAT has continued to maintain a great working relationship with MACo during this legislative session while amending and supporting several bills together.

In March, I was honored to attend the Southern Maryland Regional Cabinet Meeting in Calvert County, where I stood with Governor Larry Hogan and Lieutenant Governor Boyd Rutherford to present Gayle Mister from the Calvert County Assessment Office with a citation for her strong commitment to helping customers for more than 39 years. In just the past three months, Real Property has received more than 100 positive customer service feedback cards because of employees like Gayle, which is quite impressive during appeals season. I appreciate the continued patience, hard work ethic, and positivity every member of the Real Property team demonstrates each day. Keep up the great work!

I look forward to seeing everyone at the upcoming MAAO Conference.

Cheers!

Michael Higgs, Director

Book Your Rooms 410-289-6191

Booking ID MAAO18



From the State Supervisor

Job well done!

Annapolis has been buzzing with compliments, budget meetings have been enjoyable, and it is all because of you! The outstanding customer service our team provides on a daily basis to the counties we serve has been noticed!

It fills me with pride that on a yearly basis Real Property has received a 98% favorable score on surveys filled out by customers. What's more impressive is the fact that these surveys are filled out during appeal season when home owners are not particularly happy with the reason they are visiting our office. This year assessment offices will, once again, hold over 25,000 appeals. In a manner of 120 days these 25,000 appeals will be sorted, scheduled, held, and sent a Final Notice. This is a huge accomplishment that does not go unnoticed on Preston Street.

Keep up the good work! I truly appreciate everything you do to keep our office running smoothly while maintaining excellent customer service.

Intranet

Remember to utilize the SDAT Intranet. The Employee's Homepage provides a link to valuable information provided by all departmental programs. Recently, the RA Guidelines for 2019 reassessment were added in the Real Property section.

Rodney wants you to come back to Ocean City

You know Rodney.... The life guard on the Ocean City commercials. He says you had your fun in Garrett County and now he wants you to make your way to Ocean City this June for the MAAO conference.

The conference is June 12-15 and promises to be relaxing, educational and fun. I'm sure the MAAO board members have put together a fantastic program and have changed things up this year by booking the conference at the Grand Hotel and Spa instead of the Carousel. The Grand is located on the Boardwalk and I believe every room has a view of the Ocean.

Gratitude!

Thank you for the excellent job performance and for representing SDAT in a most exemplary manner on a daily basis!

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Executive Board 2017-2018

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Editor-Janet Dougherty

(janet.dougherty@maryland.gov)

MAAO Treasurer's Report

Total Balance in Accounts	1/1/18	
Total Receipts		
Total Expenses		
Total Balance in Accounts	1/23/18	

MAAO Fundraising

Please consider donating any unwanted gifts for the MAAO Raffle Baskets. One person's unneeded item could be another person's treasure.

You can send your donation with any board member to the next MAAO Board Meeting. Please contact Christine at Christine.miller@maryland.gov for further details.

Happy Holidays to you and your families.



Anne Arundel County

We have had a few changes in Anne Arundel County since the fall.

Cara Johnson transferred to Prince George's County

George Lewis came back and is now Assessor Supervisor

Simone Butler is now an Assessor II

Angela Chavez transferred to Howard County

Scott Bernstein transferred to SHA

Dawn Finney transferred from Baltimore City

Sean Brooks transferred from Baltimore County

Renee Mrowczynski is a new Assessor 1

Kelly Knepp has been promoted to Assessor Supervisor

And Richard Chaney is retiring in July!!



Carroll County

Big news in the county here is Karen Tanzell is now the Assistant Supervisor here, and I now have a second child, her name is Frances Anne Handleman and we call her Frannie .



Charles County

Debbie Carreira and Clarence Lee were promoted to Residential Assessor II in December 2017.

Carol Edwards was promoted to Assistant Office Manager in December 2017.

MAAO 2018 Conference @ Grand Hotel & Spa

June 12-15, Ocean City Maryland

We look forward to seeing you in Ocean City!

Reservations can be made at 410-289-6191

Use code MAAO18, Group rates held until May 10, 2018.

Meet us on the boards @ 21st Street for a WALK Wednesday morning

GOLF at River Run Golf Club Wednesday

BONFIRE 7:30 PM Wednesday @ 30th Street

Seacrets Cocktail Party Thursday Evening



All the news that is news from Montgomery County since we last met:

In November, Assessor III Jo'el Lavella left us to work with some old friends of ours in the D.C. Assessment Office.

At the end of the year, Clerk Andre McDonald, who had been in the Army Reserves, left us for a promotion in rank and a full time assignment in Kansas.

Just after the first of the year, Assessor III Adrianna Hernandez left us for sunny California. Where I hear it never rains.

About a month later, Kris Wenn and Sterling Testerman, both Assessor III's, left us on the same day for Prince George's and Frederick, respectively. Kris is now a C & I Trainee.

Obviously, well wishes were given to all.

At the end of February, Assessor III Bert Choi became C & I Trainee Bert Choi and we welcomed Assessor I Malcolm Wright into the fold.

Please support MAAO President Denise Fuhrman by attending this year's conference June 12th – 15th at the Grand Hotel in Ocean City. Please check the MAAO website for all the conference details.

Bryan Levenson, CMPA, IPP

CMPA/CMCA Designation chair

Nominations chair

NRAAO Rep



Somerset County

Congratulations to **Meaghan Beach**, she has been promoted from Assessor III to Assistant Supervisor for Somerset County. The office wishes her the best in this new role.

Happy Birthday to our Clerk **Joanne Croak** she is turning the Big 65 and plans on retiring the end of the year.

Leslie Pruitt



St. Mary's County

St. Mary's luckily pulled through the "3 day rain-less hurricane" in early March with little damage to structures, though many trees paid the ultimate price. Shortly following that we enjoyed a quick 5 inches of ice and snow on the first day of spring. Gotta love it



Talbot County

- * We are warmly welcoming spring and warmer temperatures (hopefully soon).
- * Our office is anxious to fill the vacant Office Manager position just as welcoming warmer temperatures we are hoping this too will happen soon.
- * In February one of our assessors Lesley Meilhammer re-married. She is now Mrs. Lesley Jackson. Congratulations to her and her new husband Phil.



Wicomico County

This winter was a particularly busy time with many changes taking place in the office. **Dan Phillips** left the office for his new assignment at headquarters as the Commercial Program Manager. February brought the appointment of **Christine Miller** as the Supervisor of Assessments. Also in February was the hiring of **Paul Carey** as a new Assessor I. Paul is joining the office as his second career having previously retired as a DNR Officer. March brought the retirement of **Vicki Moore** after more than 39 years with the office. Vicki will certainly be missed as will her vast knowledge from having served over the years as a Clerk, Office Manager, Assessor, and Assistant Supervisor.



Worcester County

After 35 years, Office Manager Connie Donoway will be retiring on April 1, 2018. We'll miss the knowledge and experience she has brought to the office, but most of all we'll miss all of her sweet treats!

Amy Smith joined us in March as our Supervisor from Kent County. We hope that she enjoys Worcester County as much as we all do!

We look forward to welcoming everyone to Ocean City for the conference! See you there!

-Catherine Hovance

MAAO BONFIRE

Wednesday June 13th 7:30 PM 30th Street



FUND RAISING RAFFLES

Just a reminder that we are still accepting donations for the raffles. We have had such wonderful donations in the past that we hope to keep this up by encouraging every County Office to participate. Let's see what each office can bring!

Contact Christine D. Miller @ christine.miller@maryland.gov

Thank you and see you at the conference!



Maryland Association of Assessing Officers

2018 Educational Conference

Registration Form

June 12 - 15, 2018

Stowaway Grand Hotel

2100 Baltimore Avenue, Ocean City, Maryland 21842

Please type or print clearly, or attach a business card.

Name: _____ Name for badge: _____
Address: _____ Title / Position: _____
Address: _____ Agency/Company: _____
City: _____ Phone Number: _____
State/Province: _____ Email: _____
Zip/Postal Code: _____ Designation: _____

Program

Indicate the sessions you will attend.

	Morning	Afternoon	Evening
Tuesday 6/12			<input type="checkbox"/> Session A
Wednesday 6/13	<input type="checkbox"/> Session B	<input type="checkbox"/> Session C <input type="checkbox"/> Golf	<input type="checkbox"/> Bonfire
Thursday 6/14	<input type="checkbox"/> Session D <input type="checkbox"/> Session E	<input type="checkbox"/> Session F	<input type="checkbox"/> Seacrets Party
Friday 6/15	<input type="checkbox"/> Session G		

PLEASE NOTE: All courses are subject to availability. Registration is on a first come first served basis. You are required to attend the course for which you have registered. Any deviation will result in loss of credit. All Continuing Education Unit Hours pending final approval from the Maryland Real Estate Appraisers Commission.

Registration Fees: Fees include all classes, continental breakfast and one non-transferable ticket to the Seacrets Party

MAAO Members Registration: Early Registration Prior to May 15, 2018: \$130.00 After May 15, 2018: \$150.00

MAAO Members First Time Attendee: \$80.00

Non Members Registration: \$220.00

MAAO Membership Dues: \$25.00

Golf Tournament (Please Submit a Golf Registration Form): \$75.00

Seacrets Cocktail Party: Guest \$35.00

Seacrets Cocktail Party: Child \$20.00

USPAP BOOKS – ****Mandatory**** 2018-19 7 Hour Student Manual **\$35.00**; USPAP **\$75.00**

\$110.00

Please make checks payable to MAAO.

Total: _____

Registration forms should be sent to:

Kim Thomas, MAAO Treasurer, PO Box 1611, Upper Marlboro, MD 20772-1611

77th MAAO Educational Conference

June 12 thru 15th 2018

Stowaway Grand Hotel 2100 N Baltimore Avenue Ocean City, MD 21842

Tuesday evening June 12, 2018

6:00 pm – 9:00 pm., Session #A 3 CEC

Topic: **Big Box Retail Appeal... Shaken Not Stirred**

Speaker **Peter F. Korpacz, MAI, CRE, FRICS**
Korpacz Realty Advisors, Inc.

Topics covered include identification of the faulty big-box valuation theory, often referred to as the “dark store” theory, and suggestions on how to counteract it in the appeals process. The fee simple definition controversy will be covered in-depth and will include a discussion of encumbrances, leases, and the market value definition in relationship to fee simple ownership. The contentious issues of build-to-suit/custom construction, sale-leaseback transactions, restrictive deed covenants, and functional obsolescence will also be covered. The solution to the problems will focus on market segmentation and the proper selection and use of the three approaches to value.

Wednesday June 13, 2018

10:00 am – 12: 00 pm., Session #B 2 CEC

Topic: **Everything you need to know about litigating an assessment case in Tax Court**

Speaker: **Jeffrey Comen, Assistant Attorney General**
Counsel to the Maryland State Department of Assessments & Taxation

All aspects of litigating an administrative assessment appeal will be discussed. Included topics will include how to testify, cross-examine, object and what should be in an appraisal. All aspects of administrative law germane to Tax Court proceedings will be discussed as well as where an assessment case proceeds after the administrative levels.

1:00 pm – 4:00 pm., Session #C 3 CEC

Topic **Hotel Valuation from Four Different Perspectives**

Speakers: **Jim Francis CPA, MBA, Moderator**
David Chitlik CAE
Eric Baum MAI
Rob Unkle CMI
Renea Linton

A panel of hospitality experts will discuss a variety of hospitality valuation topics from four different perspectives, Hotel ownership, and Hotel Management, Corporate and Assessor / Appraiser. Topics will include Capitalization Rates, Intangibles, Hotel development, branding, supply and demand, Business Cycles and REITS will be addressed.

All Classes are pending approval by the Maryland appraisal commission

Thursday, June 14, 2018

8:30 am – 5:00pm., Session #D

7 CEC

Topic 7 Hour 2018-2019 National USPAP Update Course
Speaker: Leslie G. Pruitt AQB Certified USPAP Instructor
Certified General Appraiser

The 2018-2019 7 Hour National Uniform Standards of Professional Appraisal Practice (USPAP) Update Course. The course focuses on the most recent changes to USPAP for 2018 and 2019, and on appraisal issues that affect daily appraisal practice.

9:00 am – 12:00pm., Session #E

3 CEC

Topic: Understanding Maryland's Historic Treasures

Speaker: George Lutz, Certified Residential Appraiser

This 3 hour presentation is designed to help the appraiser / assessor and real estate professional develop knowledge of historic architecture found in the state of Maryland. The bulk of the course will be centered on pre-Civil War structures. Included will be how to properly inspect and identify the Subject Property.

- how to distinguish the difference between historic vs "old"
- how to arrive at a conclusion as to the significance of the Subject or Subjects
- how to document the impact of those historic elements and features still present in the building being studied
- what comparisons can be reached that might impact adjustments
- when selecting comparables, guidelines such as distance and time may not, and often don't apply, and

how to identify if the building has been successfully adapted to 21st Century living (ie have more modern amenities been incorporated in a manner that retain features and architectural amenities of historic significance)

Included will be a presentation of resource material and where to research for additional data, such as local, state, and national historic registries, etc. Individual case studies will be presented that will tie it all together.

1:00 pm – 4:00pm., Session #F

3 CFC

Topic Hit the HELP button

Speaker: Coleen Morrison, Certified General Appraiser

Don't you wish you had a big red HELP button to push every time you have a question or situation that needs an answer? This session has been developed primarily as a Q & A. The class will concentrate exclusively on the residential property, including manufactured homes, some USPAP concerns and AMC problems. We will also reinforce how important the Scope of Work is to many of the client requirements that appraisers get after the report is complete.

Friday, June 15, 2018

9:00am – 12:00 pm., Session #G

3 CEC

Topic: Soil Classifications and a Tutorial on Soil Survey Interactive website

Speaker: Phillip King, State Soil Scientist

NRCS United States Department of Agriculture

This 3 hour session will be an overview of the different soil types with hope to provide greater understanding of soils types as they impact the valuation of land. Including in this session will be a demonstration / tutorial of Department of Agriculture's interactive web soil survey. The WSS is a web application that provides customers electronic access to relevant soil and related information needed to make wise land use and management decisions.

MAAO 2018 Golf Tournament
Wednesday June 13, 2018
River Run Golf Club
Berlin, MD



Name: _____

Foursome: _____

COST IS \$75.00 PER PERSON

Includes your round of golf, cart, food, awards and
Closest to the Pin Competition.

11:15 AM Registration
12:03 PM Golf tournament tee time with awards to follow golf

Format: 4 person scramble. Rules and directions will be furnished at
the conference.

Registration will be limited to the first 24 golfers.

Fax this registration form to: Zachary Grisard (410) 321-4148
or mail with your conference registration.

Send checks to Kim Thomas along with the conference registration form.