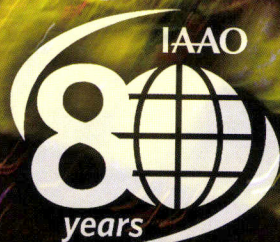


Geographic Data Visualization and Mapping in R: Implications for Empowering the Assessment Community with Spatial Analysis

Paul E. Bidanset



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Hawaii Chapter of IAAO

Mauna Kea Volcano, Hawaii

In 2013, the Hawaii Chapter of the IAAO was formed by administrative staff from all four counties—Honolulu, Maui, Hawaii, and Kauai. Because the counties share an interesting history but are physically and politically independent, they decided to form a group with a similar and practical goal, namely, to improve assessment procedures and assessment administration. The chapter aims to pool resources to increase educational opportunities, improve efficiency, monitor legislation at the state level, minimize expenses, share expertise, and advance technology.

Hawaii being the youngest state, real property taxation dates back to the Territory of Hawaii. From territorial times to 1981, real property tax was a state function, and all four counties shared laws and procedures. This changed with the 1978 Constitutional Convention, which established term limits for state office holders; returned state land held by the Federal Government, such as the island of Kaho'olawe; and created the Office of Hawaiian Affairs in an effort to address wrongs done toward native Hawaiians since the overthrow of the Kingdom of Hawaii in 1893 and to assist all Hawaiians regardless of their blood quantum levels.

But it was also at this convention that control of real property taxation, by constitution, was transferred from the state to each of the four counties because of their own distinct characteristics.



Afternoon rain on Kauai

Since 1981, each individual county has produced its own assessment roll, certification, and tax rate deliberation for budget purposes. As a result, standardization among counties has faded, largely due to county-specialized tax legislation pushed by special interest groups and community lobbying. Real property taxes still make up approximately 40 to 60 percent of an individual county's budget. Public education in the State of Hawaii is administered and funded by the state, and county real property taxes are not a contributing factor.

The chapter hopes to reduce difficulties derived from specialized legislation by working together as a unified group. A significant downside of independent county taxation is a lessened ability to provide uniform statewide training at an affordable price for all county real property employees, a challenge that is exacerbated due to a limited number of students in each county. The new Hawaii Chapter now plans statewide training and IAAO classes have been offered to students in three of the four counties. In addition, Maui and Honolulu counties are providing annual IAAO entry-level classes to new staff using IAAO approved in-state, on-staff instructors.

Additional difficulties of county independence are monitoring state legislation, providing uniform comments, and carrying out lobbying efforts. By having Hawaii Chapter meetings, IAAO assessment experts are able to discuss pending and finalized legislation and its effects on real property taxation functions.

A major goal of the chapter is to improve sharing of data and expertise based on each county's experiences. For example, in all four counties, hotels and timeshares are high-value properties that are normally taxed at higher rates than residential. Comparable sales and income data in any one county are limited and having each county research the entire state is inefficient. By sharing market data, valuation techniques, income data, and appeal results, the individual counties gain overall respect by providing more uniform, accurate, and defensible assessments related to these very important members of the Hawaiian economy.

As a group, counties can also improve technology at a lesser expense. Historically, the counties have shared Tyler Technologies (formerly known as Cole Layer Trumble) as their CAMA vendor. This has allowed the counties to reduce technology expenses via economies of scale and to improve functionality

a Unifying Influence

Scott K. Teruya, AAS

Diamond Head, Honolulu, Oahu

through sharing of technical support. This partnership among the counties is being expanded with a new project focused on converting outdated cost data in each county to Marshall & Swift's Multiple Valuation Platform. The counties will now be sharing a cost manual with costs localized by the vendor. Several counties have also contracted with qPublic as a vendor for their public website portals. Without coming together, the counties would not have been able to embark on these changes or realize cost savings. The newly created Hawai'i Chapter of IAAO provides an excellent unifying platform for the counties to implement new technology and strive to work in accordance with international IAAO standards.

The Hawai'i Chapter is proud to announce its first designees, Marcy Martin, Property Technical Officer for Maui County,

and Scott Teruya, Real Property Administrator for the County of Maui, both designated in 2013. As a part of the goals set by their Finance Director Danilo Agsalog, their mission is to promote education to Maui staff and comply with standards that are nationally recognized by peers of the IAAO.

Many thanks to initial Hawai'i Chapter members, President Scott K. Teruya, AAS (Maui); Vice President Gary T. Kurokawa (Honolulu); Treasurer Stanley Sitko (Hawai'i); and Secretary Kim Hester (Kaua'i). The Hawai'i Chapter of IAAO formalizes the commitment that the four counties work together to promote best practices in assessment administration and provide the taxpayers in the "Aloha State" with public trust.



Haleakala National Park, Maui