

# VAAO BOARD MEETING MINUTES

Thursday, December 2, 2010  
Omni Hotel, Richmond, Virginia

Call to Order by VAAO President Susan Lower, SRA on December 2, 2010 at 10:01 am.

## In Attendance:

Voting Members:

Past President	Robert Willingham, ASA	-Present
President	Susan Lower, SRA	-Present
President Elect	Greg Daniels, CAE	-Present
First Vice President	Larry Mackereth, CAE	-Present
Second Vice President	Bill Marchand	-Present
Treasurer	Ron Agnor	-Present
Secretary	Brian Gordineer, AAS	-Present
Director 1 Year	Don McKigney	-Present
Director 1 Year	Mary Deas, CMS	-Present
Director 1 Year	Dayle Gallagher	-Present
Director 2 Years	Maria Kattman, RES	-Absent
Director 2 Years	Bruce Lowe	-Present
Director 2 Years	Steve Esenbock	-Present

**Invocation:** Brian Bergen, MAI - Absent  
President Susan Lower, SRA provided the invocation.

**Pledge of Allegiance:** Greg Daniels, CAE – Present  
President Elect Greg Daniels, CAE led the Pledge of Allegiance

**Secretary's Report:** Brian Gordineer, AAS – Present  
President Susan Lower, SRA asked the Secretary to read the minutes from the November 5, 2010 meeting. Second Vice President Bill Marchand made a motion to dispense with the reading of the minutes. The motion was seconded by Treasurer Ron Agnor. There was no discussion. All voted in favor. Second Vice President Bill Marchand made a motion to adopt the minutes from the November 5, 2010 meeting. The motion was seconded by Director Mary Deas, CMS. There was no discussion. All voted in favor of the motion.

**Treasurer's Report:** Ron Agnor - Present  
Treasurer Ron Agnor presented a summary of account balances with total assets of \$101,986.96. There was considerable discussion regarding the excess of expenditures over revenues related to the Annual Conference and Educational Seminar. President Elect Greg Daniels expressed his concerns about the food costs at the Hilton. Treasurer Ron Agnor shared his concerns that the organization needs to look at finances beyond just the annual conference. Parliamentarian Jerry Banagan, ASA suggested that budgets should be presented by the education and arrangement committees and President Susan Lower, SRA suggested that we consider policies for complimentary rooms and covering meals for speakers at the conference and seminar. IAAO Representative Wendell Ingram expressed concern that we made need more concentration on education and less on food and beverage at our programs.

## Reporting to the President Elect: Greg Daniels, CAE

**Education Committee:** Angela Arnold and Rebecca Grenoble - Present  
The Education Seminar will be held July 13-15, 2011 at the Doubletree Hotel in Charlottesville. Committee meetings are set for January 12, March 9 and May 11. The checking account has been updated. The committee will be working on a budget proposal for the April 22 Board meeting.

**Audit and Finance Committee:** Billy Driver – Present

The committee met November 15, 2010 at Albemarle County. In reviewing materials from the seminar the committee has developed a list of recommendations for the Education Committee, which may also be applicable to the Arrangements Committee.

- All expenses must have a signed receipt or documented substitute
- Cash for tips is not recommended. If necessary have a receipt  
Record of gifts
- Copy of all checks
- Income and expense statements

Sam Davis asked if these recommendations could be incorporated into the bylaws. Tommy Rice indicated that the Audit Committee could propose standards that would be applied as a Board policy to the Education and Arrangement committees. Committee Chair Billy Driver and Director Steve Esenbock agreed that the Audit and Finance Committee would provide a complete list of recommendations at the April 22, 2010 Board meeting.

**Annual Meeting 2012:** Greg Daniels, CAE - Present

The 2012 Annual Conference will be held October 9-12 at the Hilton in Virginia Beach. The room rates at the Hilton will be \$139. The contract was signed with the contract for the 2010 Annual Conference.

**Reporting to First Vice President: Larry Mackereth, CAE**

**Arrangements Committee:** Cookie Wall, Terry Compton and Sharon Williams – Present

The Annual Conference will be held October 4-7, 2011 at the Hotel Roanoke in Roanoke. Committee meetings are set for the fourth Wednesday of every month and will be held in Roanoke (January 26, February 23, March 23, April 27, May 25, June 22, July 27 and August 24. The checking account will be updated when the audit of the 2010 Annual Conference is complete. The committee will be working on a budget proposal for the April 22 Board meeting.

**Membership Committee:** John Nelms, RES, SRA - Present

No report was given.

**PDP Advisory Committee:** David Sanford, CAE - Absent

No report was given.

**Personnel Committee:** To be determined

No report was given.

**Reporting to Second Vice President: Bill Marchand**

**Awards Committee:** Charles Vester - Absent

No report was given.

**Resolutions Committee:** John Nelms, RES, SRA - Present

No report was given.

**Manual Committee:** John Kiger - Absent

No report was given.

**Publicity Committee:** Ryan Davis - Absent

President Susan Lower, SRA reported that the deadline for the upcoming issue of the Network was last Friday and that it should be posted next week.

**Reporting to President: Susan Lower, SRA**

**Nominating Committee:** Bob Willingham – Present

No report was given.

**Legislative Committee:** Tommy Rice, CAE and Janet Coldsmith, CAE – Present  
HB 570 - Reversing the burden of proof to the assessor for BOE and court cases – is a major concern. This is the only law where the defendant is assumed incorrect. A draft survey is being developed for VML and VACO to gather information on who appeals. Enabling

**Parliamentarian:** Jerry Banagan, ASA – Present

No report was given.

legislation for the Disabled Veteran Exemption is also expected. There may be draft legislation to establish a Chinese Drywall appeal process. Wendell Ingram reported that Homesteading may be back during this session.

**Technology Committee:** Sam Davis, CAE – Present

No report was given, although there was related discussion during New Business.

**Use Value Committee:** Bruce Lowe – Present

The committee will be concentrating on presenting information on conservation easements

**Regional Seminar Committee:** Tammy Carroll, CAE – Present

Will be exploring educational needs in each region and monitor offerings at the Assessor's

**Parliamentarian:** Jerry Banagan, ASA – Present

No report was given.

**Historian:** Clay Fortney – Absent

No report was given.

**Commissioner of Revenue Liaison:** Terry Yowell – Absent

A report was provided by email and is attached.

**IAAO Representative:** Wendell Ingram - Present

The two for \$200 IAAO membership deal, will end in March. IAAO Board met in Norfolk and the Board approved a standing committee to represent Chapters and affiliates. The VAAO received a letter of thanks from President Bill Carroll regarding their visit to us while here for the Norfolk meeting. The IAAO building was paid off in 6 years, which is far ahead of the original 20 years. Sam Davis reported that Dean McKowan passed away last week.

#### **Unfinished Business:**

No unfinished business was discussed.

#### **New Business:**

##### **Salary Survey**

President Susan Lower, SRA acknowledged the effort of Kathi Grizzle, Corinna Payne and Jonathan Garner on the most recent edition of the Assessment. She noted that Jennifer Steveson was to serve as chair this year, but has relocated out of Virginia. Considering the poor response to the most recent survey President Susan Lower, SRA solicited comments and suggestions for how the survey might be conducted in the future, or if it should be continued at all.

President Elect Greg Daniels commented that some do not like the electronic submission. Wendell Ingram stated that the Salary Survey had actually been renamed the Assessment Survey under Tom Morelli to better reflect the information collected. Tommy Rice, CAE commented that the salaries are not necessarily important and budget levels might be misleading given what costs are included in a particular jurisdiction: He did comment that staffing levels are important. Janet Coldsmith, CAE suggested that perhaps the number of appeals and BOE cases could be added. Treasurer Ron Agnor commented that there was value to many aspects of the survey. Jerry Banagan, ASA commented that the information we are collecting in the survey may already be collected by others. President Susan Lower,

SRA requested that before the next Board meeting First Vice President Larry Mackereth explore additions and subtractions to the survey, and explore ways to increase participation.

### **Technology**

President Susan Lower, SRA stated that Sam Davis, CAE and John Yeatman, AAS will continue as co-chairs of the Communications and Technology Committee through this year. She also reported that an ad hoc committee will explore websites and report back. The ad hoc committee will include Laurie XXX, Sharon Williams, Sam Davis, CAE and Robert Jackson. Treasurer Ron Agnor indicated that \$140 for the webhosting has been paid for the year ahead

### **Charlie Crowson**

President Susan Lower, SRA presented a draft service agreement that could be used if the VAAO sought to contract with Charlie Crowson this year during the 2011 General Assembly session. Charlie Crowson agreed to perform the same services for the same price. Tommy Rice, CAE, Janet Coldsmith, CAE and Wendell Ingram spoke to the benefits of having a representative.

- \$6,000 was well spent
- Impossible to stay informed from your desk
- Charlie Crowson know how things work and how to get around at the General Assembly
- He facilitated meetings and conference calls
- He did not speak for assessors

President Susan Lower, SRA indicated that Charlie Crowson was also representing the Commissioners of Revenue Association. Sam Davis, CAE indicated that Charlie is well-connected. Treasurer Ron Agnor requested clarification of what documentation was going to be required to be provided for payment and President Susan Lower, SRA suggested she would forward the days worked to the Treasurer. Second Vice President Bill Marchand asked if we should have some sort of termination clause, although subsequent discussion did not suggest one was needed. President Susan Lower, SRA agreed to distribute weekly report to legislative committee, directors and anyone else requesting the information. Director Bruce Lowe made a motion to approve the agreement between the Association and Charlie Crowson. First Vice President Larry Mackereth, CAE seconded the motion. There was no further discussion. All voted in favor of the motion.

The meeting was suspended at noon for lunch and reconvened at 12:45 p.m.

### **2011 Budget**

Budget items without adjustment or question are not included below. President Susan Lower SRA explained there were no budgeted funds for Arrangements. Annual Conference or Education Committee as the Education Seminar and Annual Conference are expected to be revenue neutral. It was generally agreed to increase the Awards budget based on last year's expenditures and the Board budget of \$3,500 should be adequate given there will be just two meetings this year. Related to the Communications and Technology budget, Treasurer Ron Agnor recalled that the web hosting fee had been paid through October 2011. IAAO Representative Wendell Ingram stated that VAAO previously made a donation to the IAAO Education Fund. He also indicated that the IAAO Representative budget may not be needed as regional meetings are now conducted by phone. President Susan Lower, SRA recalled the VAAO making donations to Katrina and Habitat: The amount was reduced to \$1,000. Janet Coldsmith, CAE suggested keeping the Donation line item as it could also be used for the IAAO Library. Tommy Rice, CAE recalled that having the Donation line item gives flexibility to respond without having to amend the budget. Treasurer Ron Agnor indicated that the Miscellaneous line item was earmarked for the Assessor School breaks. President Susan Lower, SRA indicated that she would be using the funds in the President line item as her jurisdiction does not pay for her to attend the IAAO Annual Conference. She also suggested that \$1,000 be left in the Publicity line item as Ryan Davis is looking at some new publishing software. Treasurer Ron Agnor indicated that funds from the Scholarship line item were used for one person who attended Virginia Beach Regional Seminar offering of Course 101 when the Assessor's School at JMU was canceled. Treasurer Ron Agnor suggested the Treasurer line item be increased to \$2,500, as there may be additional expenses associated with the bonding. There was discussion regarding the Regional Seminar line item and Janet Coldsmith, CAE recommended a reduction based on the prior year expenditures. IAAO

Representative Wendel Ingram recalled the Campaign Fund expenditures for this past year were for the run of John Yeatman, AAS for IAAO Director.

Treasurer Ron Agnor began a discussion regarding the revenue side of the budget and indicated that Associate dues were a bit greater than the prior year. He also introduced the question of whether dues might be increased from the current \$20 level. There was considerable discussion of whether membership increases should be used to cover losses from the Annual Conference and Educational Seminar. This led to a discussion of what overall asset balance should be maintained. Wendel Ingram and President Elect Greg Daniels suggested we might be offering a first class conference, but charging for a more modest offering. Tommy Rice, CAE suggested we might also be using an outdated model for the Annual Conference. It was decided to leave membership dues at current levels and to more closely monitor the Education Committee and Arrangements Committee budgets.

Motion to adopt the proposed 2011 budget was made by First Vice President Larry Mackereth, CAE and seconded by Director Bruce Lowe. Treasurer Ron Agnor confirmed that adoption of the proposed budget would require adjusting the reserve to account for the difference between the income and expenses. All voted in favor of the motion except President Elect Greg Daniels, CAE and Treasurer Ron Agnor.

Motion to adjourn the meeting was made by Mary Deas, CMS and was seconded by Treasurer Ron Agnor. There was no discussion. All voted in favor of the motion.