

10TH. ANNIVERSARY
1949 - 1959

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THE VIRGINIA ASSOCIATION
OF ASSESSING OFFICERS
NEWS ~ BULLETIN

AFFILIATED WITH THE NATIONAL ASSOCIATION OF ASSESSING OFFICERS

VOL. 7 NO. 2

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TEN YEARS OF PROGRESS !!

The Virginia Association of Assessing Officers was organized in 1949, as noted on its seal, by a very small group. Within four years its membership had grown to nearly 100 and it began to publish (May 1, 1953) a quarterly News Bulletin. In 1952 the Virginia Association of Assessing Officers became an affiliate member of the National Association of Assessing Officers.

In 1953 many members attended the Local Government Officials (of Va.) Conference, held in August at the University of Virginia.

The desire to have our own "school" resulted in the holding of the first Institute for the Virginia Association of Assessing Officers, held concurrently with the annual meeting December 6 and 7, 1956 in Richmond. This new institute was formed to provide professional instruction for Virginians engaged in appraising property for tax assessment purposes. It was sponsored jointly by the Virginia Association of Assessing Officers and the Bureau of Public Administration of the University of Virginia.

Since 1957 the "school" has been held at the University of Virginia in Charlottesville and is becoming more important each year to those seeking instruction in all phases of appraising and as a place to discuss their individual appraisal and administrative problems. The annual meeting is now held separately and later in the year, at a time and place designated by the Annual Meeting Committee.

We feel that the Virginia Association of Assessing Officers has made very commendable progress in ten short years. Its various committees having made a real contribution to the efficiency of the individual appraiser by helping with his problems and adding to his knowledge and understanding by providing information on legislation, appraisal methods and administration.

We hope that more members will begin to realize that the position of the assessor in Virginia is becoming more widely accepted as a profession and the decisions of the assessor are being increasingly respected by the individual taxpayer, due largely to the efforts of the Virginia Association of Assessing Officers and the National Association of Assessing Officers in his behalf.

L. M. K.

Send news items and articles for the NEWS BULLETIN to the editor:
L. M. Knickerbocker Court House, Hampton, Va.

Do your part by taking part, in all the activities of your organization, locally and nationally. You will be doing yourself a favor.

We are all looking forward to the VAAO school June 17-18-19 at the University of Virginia, especially as to the new air-conditioned classrooms.!!

SORRY :

Mr. H. P. Slusser's name was inadvertently left off of the manual committee in the January issue of the News-Bulletin. "Bob" is still a member of this committee and we apologize for this oversight.

J.T.Rose Sr.

Mr. William T. Hebert has accepted a position as appraiser with FHA and will soon be leaving the Norfolk Assessor's Office. Bill will not be leaving Norfolk. He will no doubt remain Treasurer of VAAO for the time being and, of course, we hope he will remain a member. We cannot thank him enough for the splendid service he has rendered our organization and we wish him all of the best in his new position.

NEWS VIA ALEXANDRIA

Fairfax County will be the host at the Metropolitan Area Assessor's Association meeting which will be held the first week of April.

Louis W. Kutsch, Supervisor of Assessments of Prince George County, Maryland, passed away in February 1959. Louis was very active in the Metropolitan Area Assessors Group and was always interested in our Virginia Association.

Claude Wilson, Formerly a staff appraiser for the State Dept. of Taxation and later with the Prudential Life Insurance Company was appointed an appraiser on the staff of F. M. Austin, Arlington County effective March 1, 1959. It is nice to have you in Northern Virginia, Claude.

Lonnie Pope, a past president of our Association has accepted a position with the U.S. Treasury Department in D.C. Good luck to you Lonnie

in your new position.

(News via Alexandria by G. Myers)

IN SORROW

It was with deep regret we heard of the passing of our dear friend and fellow member, Wade Brown, of a heart attack. Wade started his career in real estate appraising with the State Department of Taxation in 1943. He was the second employed by the new Tax Mapping and Appraising section of the Division of Research and Statistics, headed by Dr. Russell. He worked with L. M. Knickerbocker, who was first employed in setting up the new section. Having had experience in real estate, Wade was very successful as an appraiser in this new approach to the ultimate goal of equality in real estate assessments in Virginia. His proficiency was discovered by the Assessor for the City of Richmond, who, in 1954, employed Wade as an appraiser and where he was employed until taken from us so prematurely on Sunday, March 8. We extend our deepest sympathy to his wife and children and many friends in their great loss.

We are advised, also with regret, of the passing of Clarence V. Dore in February 1959. Mr. Dore was a native of Phoebus, now a part of Hampton. He first entered the assessment field on the staff of L. M. Knickerbocker as a map draftsman in 1940. He later became a staff appraiser for the State Department of Taxation. In 1956 Mr. Dore joined the staff of J. Aubrey Matter, where he was employed until his untimely passing. Our deepest sympathy is extended to his family and friends.

L.M.K.

NOTES TO REMEMBER:

- *Prepare a message or study for entry in the NEWS-BULLETIN.
- *Sign up at least one new member each quarter.
- *Be a working member of your committee.
- *Pursue a plan of study to become a better assessor.
- *Plan now to attend the VAAO School at Charlottesville.

Mr. David G. Temple, of the Bureau of Public Administration of the University of Virginia, met with Mr. F. C. Forberg, chairman and other members of the School Committee. Among other things, they were informed that room rates at the University will be the same as last year, as follows:

- \$2.50-single-first night
- 2.00- " additional nights
- 2.00-double-per person 1 night
- 1.50- " additional nights

Meal tickets will be available for \$5.75 (2breakfasts, 1 lunch, 2 suppers)

All members who intend to participate in this year's institute, please comply with pre-registration material forwarded them by the Bureau of Public Administration.

It is not necessary to pre-pay the registration, but it will help matters if each member will notify the Bureau whether or not he plans to attend. The registration fee will, once again, be \$5.00, exclusive of the social hour cost.

F.C.Forberg

Mr. L.C.Holt, Tax Commissioner of the Seaboard Airline Railroad, and Mr. H.H.Williams, of the same office have just become associate members.

Mr. Woodrow Sealey has recently become a senior member of the Society of Residential Appraisors.

M.H.Watson

ANNUAL MEETING NOV. 12, and 13. Historic Alexandria will be the locale of our 1959 annual meeting. Plan NOW to attend!!

TIMELY TIPS

Have you checked with your Fire Department for buildings destroyed or appreciably damaged by fire during 1958 and their status as of Jan. 1, 1959 ?

Have you checked the changes in Zoning made during 1958 and adjusted values accordingly ?

Have you checked front foot values on roads improved by curb, gutter, resurfacing and sewers installed during 1958 ?

Have you made a comparison check of Commercial intersections in the

past two years with traffic count and pump sales ?

Waterfront property values change from year to year in some localities. Have you checked lately ?

PLEASE TAKE NOTICE !

In order to make additions to the study on "Property Classification" which was presented last year to the Association, it is necessarily desirable that we have submitted to our committee, items that are of a troublesome nature.

My suggestion to each of you, is to try to ascertain in your own community, any of these items that might be worth studying and at the same time contact other persons in the assessment field who may have similar problems.

Our efforts last year, in canvassing offices in the State, met with a poor response. We submitted a circular to all these localities and their participation was discouraging.

If any of you on the committee have any ideas to offer, I am open to all suggestions. In an effort to stimulate items for our study, I am making this request in our NEWS-BULLETIN.

Stuart Smith, Jr., Chairman, Property Classification Committee



WHAT'S YOUR PROBLEM ?

PERSONAL PROPERTY TAX ON HOUSEHOLD
GOODS ON THE WAY OUT, AT LAST.

Of all taxes assessed the tax on personal property is no doubt considered as being the most undesirable and most unequal in existence. You no doubt can enumerate a few of the reasons for this without assistance.

The State Legislature passed a bill during the 1958 session which permits localities to eliminate the tax on household goods, known as section 3 on the personal property return form. This does not include furniture used by a tenant for which you receive rent, nor does it include vehicles of any kind, excepting bicycles and lawnmowers.

The City of Hampton dropped the personal property tax this year and has replaced it with a utilities tax as follows:

Electric Power - 10% on first
\$12.00 - \$1.20 max.

Gas (piped & bottled) 10% on
first \$6.00 - \$.60 max.

Telephone - 10% on first \$12.00
- \$1.20 max. (excluding long
distance calls and federal tax)

This tax is considered uniform,
equal and inescapable.

The objection has been from the Gas companies since they consider the tax discriminatory, in so far as its use for fuel is concerned, as the oil and coal users will not be taxed for using these fuels. However, the 10% tax being only on the first \$ 6.00, little, if any saving would result from a switch to oil or coal for heating purposes if gas or electric power were still used for cooking and hot water.

The only consumer favored, in a small way, will be those not using gas at all. There is still the possibility that this small favor will be eliminated by a similar tax on other fuels.

It is generally agreed that a wrong has been righted with the replacement of the personal property tax, in Hampton, by a tax which is uniformly applied and inescapable, as well as not having the problems of delinquency and collection expense of the former.

L. M. K.

ROSCOE ILL

Mr. Roscoe Orr, Assessor for Newport News, entered Riverside Hospital March 20th. Diagnosed as having a ruptured disc, which had been causing him much pain, he is being treated at Riverside Hospital where cards and letters may be sent. We sincerely ask that each member pray for Roscoe's speedy recovery.

Harold Gray

POSITION OPEN

The Richmond Real Estate Assessor's Office is accepting applications for the position of Appraiser.

Scale: \$5460 - \$6552

Of interest in the March 1959 issue of the "Texas Assessors News" is the following Court Decision:

"Among the findings in the case of the West Texas Gulf Pipe Line Company vs Hardin County, et al (Texas Court of Civil Appeals, 12-17-58,) is the following: To get relief, a taxpayer must prove alleged unlawful method caused an assessment substantially greater than the percentage used by the board of equalization. He must show a fundamentally wrong method of assessment was used, by which he was substantially injured. If he does not show this, the ruling of the board is final."

I believe, that in a recent Richmond case, the court ruled against the City for showing that a particular system was used. Not that the system or method was wrong, but that it was used!

L.M.K.

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to its members

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