





- If your written message can be:
- 1. Stored/accessed outside of your control
- 2. Reproduced verbatim
- 3. Passed along to others with the speed of an e-mail attachment

you should exercise forethought and practice the skills related to business writing.



The fundamental function of a written message is:

Take a CONCEPT in the writer's head and... encode it into printed words such that...

the reader will come to understand the concept as the writer intended.

This is the generic *function* of just about any writing. Business writing will have various *concept-specific purposes* we will consider later. The point to consider right now is that **the writer starts with a conceptual understanding that he/she needs to share with the reader.** 











Lesson 2: Conveying a concept to a reader; "business writing" versus just "writing"

"There is nothing worse than a sharp image of a fuzzy concept." Ansel Adams

### Mutual Conceptual Understanding Between Writer and Reader

Is Achieved With the Skilled Use of Language The unfamiliar concept is made more comprehensible by describing it with familiar words and/or...

The unfamiliar concept can be broken down & analyzed by descriptive words (particularly nouns and adjectives) that appeal to the senses and common reasoning: shape, size, texture, density, color, purpose, process, cause-effect, and /or...

The unfamiliar concept can also be described by how it resembles something that is already familiar.

"Few people understand how this Ponzi scheme of taxation really WOrKs..." Taxpayersleague.org web site on 1/30/14 referring to the MN property tax system.

And here is a key point when writing to help others comprehend ...

...concept words that become associated with an object or idea can influence its acceptance or rejection.





### From Writing in General to Writing for "Business"

Business writing is utilitarian writing: it is writing to advance a transaction, be it economic, service, legal, contractual, or obligatory due to the writerreader relationship. (The transaction may NOT be completed with any one written document.)

Business writing has utility; it is not purely conversational, social or entertaining.

Therefore, business writing rules and skills apply to both for-profit and non-profit enterprises.

### To summarize:

Writing: taking a concept in your head and encoding it into printed words such that the reader understands the concept as you do.

**Business writing**: writing with a utilitarian-specific purpose: enabling a transaction between you and the reader.

And despite the well worn claim that "the customer (your reader) is always #1," the writer's goal is to...

...help the reader conceptualize to accomplish the WRITER'S purpose.





- Valuation by income capitalization specific to an industry







### Because we conceptualize in words, words shape understanding.

The broader your vocabulary and better your language skills, the more adept you will be at both understanding and communicating concepts.

What is implied about the reader's education/experiences when she describes a swimming pool as a "cement pond"?



Words Gain Additional Power When Written Because People Give Written Words More Credibility Than Spoken Words

1. Writing is perceived to involve more time and thought than speaking.

2. Written words have permanency; because they can be stored and looked up in the future, people assume that the writer is being more careful than the unrecorded speaker.

3. Written words, because of their permanency, are not subject to as much distortion as spoken messages that are repeated over and over from memory.



|   | of the Power of Words<br>ctive power available to the writer)                               |  |
|---|---|--|
| Stick in the reader's memory:   |   |  |
| Promote uncritical thinking:  | pretty ugly<br>nice fine<br>good average quality home<br>"That will work."<br>"This sucks." |  |
| Devalue concepts due to misa<br>easy payments   | ppropriation:<br>What word is being devalued in the<br>following names/titles?              |  |
| covers in one coat<br>totally free checking*<br>describing a Job Z industrial<br>park as "tax free" | Ultra Mega Vitamins<br>Lube Pro's<br>General Cleaning Specialists<br>Truth in Taxation      |  |

| Some Examples of the                                       | e Power of Words (continued)  |  |  |
|--|---|--|--|
| Disguise uncomfortable facts: You and I guess, but doctors |   |  |  |
| New States and States                                      | It's not a tax, it's a  |  |  |
| Interoperative awareness with recall is                    |   |  |  |
| B  | Open 7 days a week and Sunday<br>le there at about noon<br>elatively deadly |  |  |
| A certain chain of pawn shops claims it offers both        |   |  |  |
| 1. highest return when you pawn your gold and jewelry      |   |  |  |
| 2. lowest sale prices when                                 | you buy their gold and jewelry  |  |  |



not fish you're buying, it's men's lives." Sir Walter Scott

When an ongoing project appears doomed, efforts to fix it are described as "rearranging the deck chairs on the Titanic."

My proposal to use tablet computers while doing field inspections crashed and burned at the budget meeting.

We had hoped to sail through the county board meeting, but bureaucratic headwinds blew us off course.







# **BUSINESS WRITING FOR ASSESSORS**

The power of words can help the reader understand a concept in a manner that will accomplish the WRITER's purpose (continued).

Where superior to the reader in knowledge/experiences, the skilled writer will decode esoteric terms to aid reader comprehension, hopefully casting the writer as the layman's source for the "truth." The power of words can help the reader understand a concept in a manner that will accomplish the WRITER's purpose (continued).

The skilled writer will use words designed to reduce the chance that non-topical issues will arise, thus keeping the focus on the writer's purpose.



The skilled writer will take advantage of current event opportunities to make her point using common reasoning. The power of words can help the reader understand a concept in a manner that will accomplish the WRITER's purpose (continued).

Whenever possible, the skilled writer will avoid judgmental words that could incite the reader to emotional responses and cause the writer to lose control of the transaction (or worse, lose the transaction itself).













### Conversational English Is Not a Good Place To Build and Save the English Language

Most communication in any culture is done so on a conversational level, either face to face or through social media such as Twitter and Facebook. American

culture has always been crude to some degree because we are relatively free to do and say what we want. Consequently, conversational English is not a good place to build and save the language for two reasons:

Face-to-face communication uses nonverbal cues, which cannot be encoded into words.

Americans value freedom of expression. The result is some words and phrases gain acceptance for their sheer shock value or colorfulness, not because they help promote understanding.

### Why the Written Word Will Always Have Value

- 1. No serial distortion.
- 2. People forget most of what they hear very quickly.
- 3. Some information is too complex or too voluminous to present orally.
- 4. Sometimes there are too many people to speak to face to face.
- 5. Sometimes the writer and/or reader wants proof of what was communicated.
- 6. There are times when the message needs to be repeated **verbatim** numerous times.
- 7. Public speaking scares the heck out of most people.
- 8. The language of a large population evolves over time. Without rules for writing the language, the spoken language will eventually split into variants that may become incomprehensible to users of other variants.





Assessors in Minnesota must conduct business in an environment that exposes them to substantial opportunities to confuse people (cont.)

As the person with the responsibility for a successful transaction, the business writer is obligated to offer a **REASONABLY LUCID EXPLANATION** of...

1. What is the status quo between writer and reader regarding the current transaction (newly initiated or ongoing).

2. What may/will happen to the reader as she conducts further business with the writer.

3. What the writer's and readers' responsibilities are to advance the transaction further (if need be).

Because the writer is attempting to get the reader to comprehend a concept for the *writer*'s purpose, providing a **REASONABLY LUCID EXPLANATION** is entirely the writer's responsibility and can be hampered by one or more of three barriers.





Second barrier to lucid writing: writer's meaning is misunderstood due to inadequacies/errors in the message itself. (What we are here today to consider.)

How can we use...

word choice

sentence structure

organization of our thoughts on paper

**presentation** (degree to which the writing reflects you, the writer)

to meet the triple challenge of getting taxpayers to understand the assessment process?

Those challenges being.











### How many errors below?

Its neither the policy or practice of the Assessors office to demand an interior inspection of peoples' homes. As that is your perception of my appraiser's demeanor I will speak to him and asking how he worded his request.

7 errors

It's neither the policy nor practice of the Assessor's Office to demand an interior inspection of people's homes. As that is your perception of my appraiser's demeanor, I will speak to him regarding how he worded his request.



The most likely threats to your writing in a REASONABLY LUCID manner arise from the elective rules. More on this later.

Example of practicing the elective rules of writing to execute a strategy:

SITUATION: A taxpayer has written to his county commissioner and made several very serious but exaggerated claims about how you or someone in your office recently treated him. The commissioner has asked you to respond to the taxpayer.

So, you write to the taxpayer and say ... You are lying.

You are wrong. You are mistaken. That's not true.

That's not the case. That is not my understanding of what happened.

I disagree with your characterization of what happened.

Will all of these responses advance the transaction equally?

## UNIT THREE: DEMONSTRATING SKILLS IN BOTH THE REQUIRED AND THE ELECTIVE RULES OF WRITING

Lesson 3: The superstructure of the English language—the parts of speech & the parts of a complete sentence

"English is a funny language: we have noses that run and feet that smell." Unknown

### As a writer using the English language, you have 8 parts of speech at your disposal.

NOUN...person, place, or thing; serves as subjects and objects of other parts of speech.

Your market value is officially assessed on January 2, 2014 for property taxes payable in 2015, and it can be appealed until late June 2014.

**PRONOUN**...noun & pronoun substitute to prevent repetition or to stand for an unspecified subject.

**Your** market value is officially assessed on January 2, 2014 for property taxes payable in 2015, and **it** can be appealed until late June 2014.

### As a writer using the English language, you have 8 parts of speech at your disposal (cont).

**VERB**...expresses action or state of being. Your market value *is* officially *assessed* on January 2, 2014 for property taxes payable in 2015, and it *can be appealed* until late June 2014.

ADJECTIVE... describes or limits nouns and pronouns by limiting, qualifying and specifying. Your market value is officially assessed on January 2, 2014 for property taxes payable in 2015, and it can be appealed until late June 2014.

Note "your" is a pronoun playing the <u>role</u> of adjective.

















### Play the Role of Writer

For the purpose of this seminar, your identity is **writer**. You are defined by...

...your concept-specific purpose (does achieving your purpose also meet the reader's needs?)

...your skills at using the required rules of writing (does your practice of these skills help advance mutual understanding with the reader?)

...your talents at using the elective rules of writing (does your exhibition of these talents help advance mutual understanding with the reader?)

This is where your **writing style** develops. You can't distinguish yourself from others in capitalization skills, for instance. But you can have your own way of choosing words, structuring sentences, organizing your thoughts and allowing your personality to show (a.k.a. presentation).



### Play the Role of Writer (cont.)

Your writing style should reflect PART of who you are: a person who is skilled in writing for the situation.

And who you are as a business writer is ultimately in the eye of the beholder, namely, your reader. It is your reader's perception of you that counts. You can't tell the reader what to think of you. He'll figure it out from your writing.

One way to visualize all that is involved in the development of the reader's perception of you is through a communication model.



















Word Choice Is an Element of Your Writing Style (cont.) Adjectives and adverbs--these parts of speech offer finer (or vaguer) detail. Your choices of adjectives and adverbs say a lot about you as they can reflect subjective thinking and expose your... Powers of observation. Command of vocabulary Sensitivity to the feelings of others. Belief system.





### Word Choice Is an Element of Your Writing Style (cont.)

Again, don't cross an undesirable line.

City administration desired to "capture" new revenue from expansion of the tax base due to new construction only. The PR line was that the city "**held the line**" regarding the city tax rate. (The levy was still higher versus last year.) Word Choice Is an Element of Your Writing Style (cont.)

Use Words to Employ Psychological Strategies (cont.)

Example Strategy: Good by association.

It's not just a used car, it's a one-owner car.

Truly fine food has a French name: *foie gras* ("fatty liver"). "Your **property-tax-supported** county health nurse helps our neighbors stay in their homes." Word Choice Is an Element of Your Writing Style (cont.)

Use Words to Employ Psychological Strategies (cont.)

Example Strategy: Refine the reader's argument to your purposes.

"Yes, our property tax system is complicated, just as all the **special interest groups** designed it." (*Expand the list of recognizable influences beyond government bureaucrats.*)

"I see that your city property tax has now grown to nearly the size of **my annual cell phone bill**." (*Add perspective via comparison with a common item or process.*)



















To the taxpayer who complains he does not get all he pays for in property taxes... "You don't want some of the services paid for by property taxes."

To the stockholders of an airline company, the accountant's end-of-year financial statement describes the crash that destroyed an airliner as..."*a conversion of an asset.*"

As the space shuttle Columbia burned up during re-entry in the skies over Texas, the NASA spokesperson described the scene as..."*a re-entry event.*"

Word Choice Is an Element of Your Writing Style (cont.) Use words to steer the reader's point of view

My State Farm agent recently told me that they do not raise my car insurance *rate* as I file claims.

What happens is that I lose *deductions* applied to the rate. Thus, my premium can go up with no change in the rate.

My agent does not like to use the word premium.



To the students in the cafeteria who think they are eating leftovers, the lunch lady's menu says... "it's Cook's Surprise."



















### Sentence Structure Is an Element of Style (cont.)

Adding modifying words and phrases does NOT change the basic sentence type.

Compound-complex sentence with modifiers:

He lost <u>again</u>, which he <u>always</u> blames <u>on some</u> <u>circumstance beyond his</u> <u>control</u>, and I am tired <u>of his</u> excuses.

### Sentence Structure Is an Element of Style (cont.)

Beware of the KISS principle when it comes to sentence structure. Writing in simple sentences only is not recommended because:

- 1. Reading one simple sentence after another will bore the reader silly.
- 2. Simple sentences cannot communicate relationships and conditional issues well.



A list of related facts in simple sentences: This market value is an estimate. The estimate is based on your blueprints only. The resulting estimated tax bill is based on the current real estate market. It is also uses the current tax extension rate for your township. Your home is far from completed. The market will likely change by completion time. So will the tax extension rate.



Sentence Structure Is an Element of Style (cont.) Simple sentences cannot communicate relationships and conditional issues well

**Potential outcome in a simple sentence**: A taxpayer may not be allowed to appeal to her county board of appeal and equalization.

**Condition on which outcome is dependent in a simple sentence**: The taxpayer did not make an appeal to her local board of appeal and equalization.

**Combine to describe conditional outcome**: Taxpayers will not be allowed to appeal to their county board of appeal and equalization if they did not make an appeal to their local board of appeal and equalization first. Why no comma here?

### Sentence Structure Is an Element of Style (cont.)

The writer should also use sentence structure to practice THREE SENTENCE DESIGN STANDARDS:

**UNITY**--expresses one main thought; additional thoughts are subordinate and should be in subordinate sentence structures (such as subordinate clauses).

This tax increase, which is the result of state aid cuts, will hit homesteaders hard.

This tax increase, which will hit homesteaders hard, is the result of state aid cuts.

### Sentence Structure Is an Element of Style (cont.)

Explain the difference in thought being expressed between the following two nearly identical sentences:

We will not support any expansion of tax capacities through new value tiers, which will strangle our state's feeble economic recovery.

We will not support any expansion of tax capacities through new value tiers that will strangle our state's feeble economic recovery.

### Sentence Structure Is an Element of Style (cont.) THREE SENTENCE DESIGN STANDARDS (cont.)

**COHERENCE**--place modifying adjectives, adverbs, phrases, and clauses near the words they modify. When using noun phrases, maintain consistent form.

Clanking like a piece of junk, Elvira nursed her car into traffic.

The homestead class rate not only applies to your urban homestead but also the one-acre farm homestead site.

Answering taxpayer inquiries in a timely manner and to give understandable answers are important public relations tools.

I love only you. I only love you.

Only I love you.

Sentence Structure Is an Element of Style (cont.) THREE SENTENCE DESIGN STANDARDS (cont.)

**EMPHASIS**--the most emphatic position in a sentence is the beginning. Lesser details should follow.

Land values have increased substantially because investors have shifted capital from the falling stock market into real estate.

The falling stock market has caused investors to shift capital to such areas as real estate, where land values are now increasing substantially.

I have never felt more frustrated. → Never have I felt more frustrated.

This office has now twice made written request for the rent rolls.

Twice now this office has made written request for the rent rolls.

# UNIT THREE: DEMONSTRATING SKILLS IN BOTH THE REQUIRED AND THE ELECTIVE RULES OF WRITING

Lesson 7: Organization is an element of your writing style.

"...in all disorder (there is) a secret order."

Carl Jung

### **Organization Is an Element of Style**

ORGANIZATION--arranging the elements within a document that are related in topic but different in function so that together they communicate the intended meaning.

When you write, you should have one *generic* **INTENT** and one *specific* **PURPOSE**, be it a memo, letter, e-mail or something more involved like a report.

**INTENT**--to cause the reader to understand your meaning as you do to achieve *your* purpose.

### Organization Is an Element of Style (cont.)

When you write, you should have one *generic* INTENT and one *specific* PURPOSE.

PURPOSE--a limited, situation-specific objective.

Some situations call for...

- ... responding and perhaps moving toward teaching.
- ... teaching and perhaps moving toward persuasion.
- ... persuasion and perhaps moving toward making a request.

...making a request and perhaps moving toward making a case for action.

...making a case for action and perhaps moving toward making a demand.

| Typical Purposes for Business Writing     |  |  |
|---|--|--|
|   |  |  |
| Inform / teach Respond to a request       |  |  |
| Announce an event or change in status quo |  |  |
| Persuade                                  |  |  |
| Critique                                  |  |  |
| Interpret data                            |  |  |
| Establish / enforce a rule or policy      |  |  |
| Establish existence of a problem          |  |  |
| Propose a solution to a problem           |  |  |
| Refute a claim                            |  |  |

### **Organization Is an Element of Style (cont.)**

A Very Basic Outline for Keeping Your Writing Organized

Introductory Paragraph

- 1. At a minimum, clearly identify the central idea of the document.
- The less a reader knows about you, the more you want to consider identifying who you are and what gives you credibility on the subject. For reports, identify for whom the report is done if ordered by someone.
- 3. For reports, an additional paragraph outlining the order of the report may be worthwhile.

### Organization Is an Element of Style (cont.)

A Very Basic Outline for Keeping Your Writing Organized Subordinate (or Body) Paragraphs

- 1. Further explain/define the central idea via describing steps in a process, offering clarifying examples and analogies, or...
- 2 Make and prove one or more claims that makes the central idea logically acceptable to the reader.

Conclusion

- 1. May begin with a transitional word that notifies the reader that this is the final thought.
- 2. Closing statement(s) that summarizes, draws conclusions for the reader, or describes what must be done next.

| Org                | ganization Is an Element of Style (cont.)  |
|--------------------|--|
| Contraction of the | Example Organization of a Business Letter  |
| CAN SOF            | Writing Purpose: Respond to a Request  |
| <u>Outline</u>     | en desen desen desen desen :   |
| I.                 | Identify the request.  |
| П.                 | Provide a clear response: yes, no, or the action you<br>will take. If the request is to be denied, offer a reason.<br>(This may also be reversed: first review the reason[s]<br>leading up to rejection, then clearly deny the request.) |
| III.               | If the request is to be denied and a potentially acceptable alternative is available, describe it.   |
| IV.                | Regardless of acceptance / denial, describe what is the next step (or state that all activity is complete).  |



### **Presentation Is an Element of Style**

PRESENTATION--the step beyond simply transmitting messages; presenting a message implies **performance**. The writer performs with skills that reflect his intellect, integrity, philosophy, sense of humor, intensity, empathy, etc.



### Presentation Is an Element of Style Act I: Characterizing the truth (cont.) Truth or Characterization?

This is a nice home. Your home is larger than most.

Your home is 236 s.f. above the median size of all homes sold in the last 12 months.

Minnesota's property tax system has multiple classes, some of which have multiple class rates.

Minnesota's property tax system is among the most complicated in the country.

Your estimated market value for property tax purposes is \$85,000.

The basement finishing is of a lesser quality than that of the main level.

Basement walls are paneled and the ceiling is finished with acoustical tile, versus the main level in which both walls and ceiling are covered in textured sheetrock. Presentation Is an Element of Style Act I: Characterizing the truth (cont.)

Truth or Characterization?

I understand completely your concerns about the valuation increases.

I am familiar with taxpayer concerns about the valuation increases.

It is my understanding that the cost to cure the failed well is \$15,000 for a new drilled well.

The wife let me in the home but within a minute the husband arrived and told me to leave the property. I was allowed neither an interior inspection nor a walk around the exterior of the home.

The husband was upset, and he demanded that I leave the property.

I don't know what my house is worth, but the assessor's value is way beyond it!

### Presentation Is an Element of Style Act I: Characterizing the truth (cont.)

Truth vs. Claim

A few facts, like the *assessment date* or...what application form is required or...assessors are underpaid...are absolute truths.

But in many cases, what you are trying to get the reader to understand is not an absolute truth. So you then are **making a claim**. And claims need proof because they are not "truth" until proven so.

A claim is an assertion you want your reader to accept into her belief system as true. There are three types of claims:

### Presentation Is an Element of Style Act I: Characterizing the truth (cont.)

Claim of FACT: something is, was, or will be so.

Demand for housing will continue to strengthen this year.

**Claim of VALUE:** something has value/worth (not necessarily in a well defined unit of measure)

Your home has an estimated market value of \$546,000.

Claim of POLICY: something should be done.

If a private septic system on a parcel for sale cannot be tested due to frozen soil, the county should require the seller to escrow 110 percent of a written estimate to install a complying system.

# **BUSINESS WRITING FOR ASSESSORS**









# Presentation Is an Element of Style WRITING PERFORMANCE Act III: Weight of evidence versus dramatic detail Weight of Evidence: evidence is presented in three forms 1. Specific instances 2. Statistics (many specific instances) 3. Testimony of witnesses and experts For example, how many tests are there in Minnesota law for determining whether someone is domiciled here? Minimum number of comps for the typical fee appraisal of a home? Minimum number of residential/srr improved sales in a township the D.O.R. uses to judge the quality of an

assessment?

Presentation Is an Element of Style Act III: Weight of evidence vs. dramatic detail (cont.) You can make your point by piling up data. Readers have to be able to "reason" how the data support the claim of fact, value or policy. Both SIGN and CAUSE-EFFECT REASONING are relatively easy intellectual processes that most readers can perform without instruction.



Presentation Is an Element of Style

### Act III: Weight of evidence vs. dramatic detail (cont.)

**Dramatic Detail**: can be used instead of or in addition to piling up evidence. Dramatic detail is also known as anecdotal evidence or telling detail. What drama can do:

Dramatic detail puts a face on statistics.

Dramatic detail is, therefore, emotionally impacting. It is a counterpoint to logic <u>if you can risk bringing emotion into</u> the subject at hand.

Dramatic detail is also a good method for showing how something works. Gives the reader a "for instance" story.

### **Presentation Is an Element of Style**

### Act III: Weight of evidence vs. dramatic detail (cont.)

Examples of using dramatic detail:

Attack the property tax system with a story of an individual taxpayer. Show how much his value has risen, how much his taxes have gone up, and describe what the taxpayer has had to give up (opportunity cost) as a result.

**Defend** the property tax system with a story of an individual taxpayer helped by local services funded by the property tax.

| Presentation Is an Element of Style<br>WRITING PERFORMANCE<br>Act IV: Perceived objectivity of the writer        |  |  |
|--|--|--|
| HYPER<br>OBJECTIVE   | HYPER<br>SUBJECTIVE  |  |
| Impersonal, emotionless<br>language of contract law;<br>achieving mutual<br>understanding is relatively<br>easy. | age of contract law;<br>ving mutual mutual understanding is very |  |
| "President Clinton committed perjury."   | "President Clinton is a lying<br>skirt-chaser."                  |  |

| Presentation Is an Element of Style   |            |                     |
|---|------------|---------------------|
| Act IV: Perceived objectivity of the writer (cont.)   |            |                     |
| <b>INTENSITY</b> the quality of language which indicates to the reader the degree to which the writer's attitude deviates from objectivity. |            |                     |
| HYPER<br>OBJECTIVE  | Discipline | HYPER<br>SUBJECTIVE |
| "party"   | law        | "enemy"             |
| "liability"   | accounting | "loser"             |
| "feedback"  | education  | "verbal assault"    |
| "cognitively impaired"  | psychology | "stupid"            |
| "high c.o.d"  | assessment | "unfair"            |



Presentation Is an Element of Style WRITING PERFORMANCE Act V: Using literary tools

Literary tools can make the writer's meaning clearer and even memorable because ...



Some literary tools create associations and pictures in the reader's mind. (Assessor and tax have become inextricably associated.)

Some literary tools come at the reader in an unexpected way, causing the reader to take notice.

| Act V: Using literary tools (cont.)  |  |  |
|--|--|--|
| METAPHOR   |  |  |
| Figure of speech that <b>implies</b> a resemblance between two things which would not ordinarily be perceived. |  |  |
| Property taxes are chasing people out of their homes.  |  |  |
| The leather seats in this car caress you.  |  |  |
| The whole system is a house of cards.  |  |  |
| He came to the board of review with fangs extended.  |  |  |
| "George Bush's lips are where words go to die." Garrison Keilor  |  |  |

**Presentation Is an Element of Style** 

### **Presentation Is an Element of Style**

Act V: Using literary tools (cont.)

### SIMILE

A weaker metaphor because it **expresses directly** rather than implies the resemblance between two things which would not ordinarily be perceived.

Explaining property tax law is like explaining cold fusion theory.

Float like a butterfly and sting like a bee.

Financing for real estate is about as frozen as a Minnesota lake in January.

Your property classification is like a filter that controls your exposure to the local tax rate.

### **Presentation Is an Element of Style**

Act V: Using literary tools (cont.)

### CONTRAST

Placing opposing actions, descriptions, and states of being right next to each other, causing each to stand out.

"Ask not what your country can do for you, ask what you can do for your country."

Do everything you can knowing you can't do everything.

Most properties are greatly overvalued by the assessor, right up to the time they sell for more than the assessed value.

In World War II, Allied fire bombing of the German city of Dresden killed 25,000 people in one night. One historian described the mission as the "raid that went horribly right."

### **Presentation Is an Element of Style**

### Act V: Using literary tools (cont.)

Teaching by story. Because Item X and the subject are alike in some important respect(s), the story of Item X can teach the reader something about the subject.

Sale of Comparable #1 teaches us something about the value of the subject home.

Outcome of Policy X in Iowa teaches us something about how this policy may work in Minnesota.

Iran would be the President's Viet Nam.

Do NOT use the term "crusade" when writing about fighting terrorism in Muslim countries.

### **Presentation Is an Element of Style**

Act V: Using literary tools (cont.)

### PARADOX

A statement that at first seems contradictory but actually contains some truth.

Each of you is unique, just like everyone else.

Our national forests need to burn.

Assessment equity is achieved with multiple property tax classes and class rates.

"If I hadn't told you I wouldn't bring you here, you wouldn't

have come." Geoffrey Wheatcroft describing how George Bush and Tony Blair directed their respecti ntries into the Iraq War . Atlantic Monthly, May 2004

Presentation Is an Element of Style Act V: Using literary tools (cont.)

### UNDERSTATEMENT

A statement that makes a point as though it is not as important as the facts would indicate.

A billion here and a billion there, and soon we're talking real money.

The New York City Police fired 41 shots at the suspect. This effectively subdued him.

"Obviously a major malfunction." NASA spokesperson moments after the space shuttle Challenger exploded.

"It is generally inadvisable to eject directly over the area you just bombed." USAF Training Manual.