



The Idaho Association of Assessment Personnel

Promoting Education • Communication • Excellence

From the President

Good post holiday season everyone! I hope that everyone weathered the busy holiday season well, and if you are anything like me, you are looking forward to longer days, warmer temperatures, and accomplishing the long list of outdoor chores around the house.

As we embark on this New Year we have several exciting things that have already taken place and some more on the horizon. As we come away from the Winter Appraisal School session full of knowledge, we should have received our IAAP membership renewals in the mail. Your membership and support is greatly appreciated, and helps to fund the tools provide additional educational and networking opportunities across the State of Idaho.

To start with the exciting things that have happened so far this year, I must say that the Winter Appraisal School was again a great opportunity to learn, meet, and network with colleagues from around the state. This year, I switched roles for a while and wore the hat of instructor, instead of student, which I believe to be one of the most rewarding experiences a person can have. I believe that it is true that you learn more from teaching than

you actually do taking a class. Again, I must congratulate Jan Barnard for a job well done for all of her hard work in organizing and coordinating the Winter Appraisal School session.

Now for the "on the horizon" excitement, for the second year, I along with my esteemed colleague Carly Wantulok are going to be giving a presentation on mobile appraisal technologies at the GIS/CAMA conference in San Antonio, Texas in March 2012. I think that we are living in a very exciting time, probably something someone has always said about the current time they live in, but nevertheless I think that we are living in an age where information and opportunities are now just a few keystrokes, screen taps, or mouse clicks away. I am really building a case for you to read my article on technology in the following pages of this newsletter!

Another exciting announcement is the offering of a special education session organized by IAAP is the offering of a Marshall and Swift Cost Manual course. This class will be held at the University

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Winter 2012 Edition

News

IAAP Officers



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From the President

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of Idaho Campus in Moscow, Idaho March 13 and 14, 2012. There are 31 seats available in this class and the cost is \$100 for IAAP members and \$130 for non-members, so hurry up and register by emailing me at asmith@adaweb.net or contact me at (208) 287-7252 before March 9, 2012.

As this is the fourth year that I have been involved as an officer with IAAP I begin to reflect on the past years, and reminisce over the finer things that my involvement has afforded me. I've had the pleasure of meeting many new people, working with some of the finest fellow officers anyone could ask for, and earning the opportunity to meet and network with appraisal professionals from fellow IAAP affiliates and chapter members from across the country, not to mention the honor it has been working for all of the IAAP members. That said, I would recommend anyone who would like to get involved in a worthwhile organization to meet people, develop educational and networking opportunities, to get involved become an officer in your local organization! I promise it is an opportunity that you will not regret. – Alan

County Spotlight: Butte



Established February 6, 1917 with its county seat and largest city is Arco. It rises 2,500 feet (760 m) above the desert floor and was used as a landmark by pioneers. The Little Lost River is located in Butte County. Its waters, along with the Big Lost River, disappear from the surface to flow underground into the Snake River Plain aquifer in Butte County. The county was named for the buttes that rise from the Snake River plain and served as landmarks to trappers and

pioneers who traveled through the area. The first settlers in the region were thought to be Donald Mackenzie and his Northwest Fur Company trappers in 1818. Much of the eastern part of the county is the vast Idaho National Laboratory, which extends eastward into neighboring counties.

County Spotlight: Butte
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County Statistics	
Founded	1917
Seat	Arco
Largest City	Arco
Land Area	2,233.59 sq miles
Population Total (2010)	2891
Population Density (2010)	1.3 persons/sq. mile
Persons/Household (2006-10)	2.42
Median Resident Age	39
Median Household Income (2006-10)	39,413
Homeownership Rate (2006-10)	82.90%
Mean Travel Time to Work	19.7 minutes

Assessment Statistic Overview	
Parcel Count (2011)	3,304
Average Tax Rate 2011	
Urban	1.97%
Rural	1.35%
Average Tax Rate 2010	
Urban	1.84%
Rural	1.25%

- The median property tax in Butte County, Idaho is \$731 per year for a home worth the median value of \$103,200. Butte County collects, on average, 0.71% of a property's estimated fair market value as property tax.
- The average yearly property tax paid by Butte County residents amounts to about 1.65% of their yearly income. Butte County is ranked 1714th of the 3145 counties for property taxes as a percentage of median income.
Source:
http://www.tax-rates.org/idaho/butte_county_property_tax

Just for Laughs



Photos: Kevin O Mara - Flickr

The Inversion House was a temporary art installation in Houston. In 2005 the Art League of Houston was preparing to demolish two old houses to make way for their new facility, but the director of the League thought it might be interesting to use the abandoned houses for a temporary art installation. Two artists, Dan Havel and Dean Ruck, were commissioned to come up with a proposal for the temporary installation. The idea for the design came from the question, "What if a large drain were placed at the end of the long hallway that connected the two buildings and, with extraordinary force, would suck the exterior skin of the building inwards?"

The project took over 400 hours of work and when it was complete, it was opened to the public for 6 months. Crowds and media flocked to the site. It was demolished in October 2005 and in its place now stands Art League of Houston's teaching facility and coffee house.

To learn more about the project, visit: www.artleaguhouston.org/video/visual_performance.htm and click on Dan Havel and Dean Ruck on the left side of the page.

Join or renew your IAAP membership!
Enjoy discounted classes, quarterly newsletter, access to the IAAP Peer Directory, Website, Appraisal Forum and more!
All for only \$15!

Newest Home-Staging Trend: "Placement-Pets"

by Ann Brenoff

Originally appeared on AOL Real Estate, June 23, 2011

The fluffy orange cat (the one who sank the congressman's ship) was thrust unwittingly into the public eye by the sheer coincidence that she (he?) happened to be sleeping on the windowsill when the listing photos for now-former Rep. Anthony Weiner's Forest Hills apartment were snapped and then again in those other incriminating photos Weiner thought worthy of sharing online with strangers.



realtor.com

But what was the poor kitty doing there in the first place, besides napping?

Truth is, placement pets, as they are known in the advertising world, are increasingly showing up in home listing photos, trying to convey a subliminal message to would-be buyers. Golden Retrievers bouncing in the yard say "family home"; bloodhounds on the hearth rug shout out "hunting lodge"; Boxers with choke collars in the industrial city loft say "singles come hither," and teacup breeds poised on the master-bed suggest that Paris Hilton might outbid you on this property if you don't hurry.

Is it intentional? Are people really posing their pooches -- and the aforementioned cat -- when they post house photos on the MLS? Taking it to the next level, if you don't have a dog, should you rent one for the occasion?

Tristan H. Harper, senior vice president of New York's Prudential Douglas Elliman agency, loves and employs the idea of using designer dogs to sell property. He sold an East 63rd Street penthouse for \$3.75 million in 2008 -- an all-time record for the building



Photo: Prudential Douglas Elliman

-- after the photo of Rocko the Shih Tzu appeared in several magazines. We presume Rocko ate well that evening.

Agent Cam Gittler, of Coldwell Banker Previews International in Montecito, Calif., is also hoping for a boost by the Cavalier King Charles Spaniel posing on the rug of her \$4,595,000 listing. The photo appears on the home fliers as well as in the MLS. Cavalier King Charles Spaniels suggest English royalty and this one conveniently matches the house.



Photo: Coldwell Banker Montecito

Mary Lou Currier, senior vice president of sales for A.C. Lawrence & Company used the owner's two dogs in the photos when she listed this New York midtown apartment for \$549,000 last fall. "It was a way to let buyers know the building is pet-friendly," she said, "plus the dogs are cute and jazz up the shots."



Photo: A.C. Lawrence & Company

What image was Anthony Weiner trying to convey when he allowed his kitty to be used in the listing photos? No doubt he wishes it was a case of letting sleeping cats lie.

The Commercial Real Estate Market: A Lesson in Patience

by Erin Brady, Ada County Assessor's Office

It isn't time to celebrate the return of a healthy commercial real estate market, but a few notable happenings in 2011 have contributed to a more (cautiously) optimistic outlook for 2012. First, I'll discuss briefly the last 3-4 year history of the commercial market following the bubble-burst, and then move to discuss the few bright spots ushered in during the last half of 2011, and what I hope will be the continuation of good things to come.

Unfortunately, the commercial real estate market's comeback can't be expected to occur as quickly as its descent. Within just the 6 to 9 month period following the beginning of the "Great Recession", a flood of vacant commercial space hit the market, and most alarmingly in areas that were supposed to be considered "healthy". The Boise Towne Square Mall neighborhood, for instance, experienced the shuttering of several big box retailers (Mervyn's, Borders, Linens & Things, and Ultimate Electronics, to name a few). These spaces are notoriously difficult to fill once they go dark, as national tenants are typically the only "takers" of such large space. The Boise metro market was particularly hard-hit when the housing bubble burst, and the very few national tenants that were expanding simply weren't looking at this area as a viable option. As a result, rents in this neighborhood dropped precipitously and vacancies soared. The speculative construction of certain property types also contributed to the rapid deterioration of the commercial market. Unanchored strip retail and small single-user office were two property types significantly overbuilt in the few years prior to the start of the "Great Recession", particularly in suburban locations. These two property types have thus experienced high foreclosure rates, which have further suppressed their values. The percentage of distressed sales to total transactions in these sub-categories is significant (although increased sales activity of smaller offices to owner-users is encouraging, even if they are going for a fraction of construction costs. At least they're moving!)

Now for some good news (or at least not-bad news...)

Leasing activity in all commercial property types increased in 2011, which produced some of the highest absorption and lowest vacancy rates since the "Great Recession" began in 2008. Lease terms are slowly increasing from the short-term agreements signed in 2009-2010 to an average 3-year term, and tenant concessions are not as generous as they were two years ago (i.e. free rent, significant tenant

improvement allowances, etc). While it is not yet a lessor's market, equilibrium between what a lessee expects and what a landlord is willing to give to secure a tenant has generally been achieved. Vacancy rates are expected to continue to decline in 2012, but lease rates are anticipated to remain relatively flat in most areas (office, industrial, and retail).

Land sales to end-users provide encouraging figures, but we caution against using these sales to estimate values for the overall vacant land market. These transactions are generally confined to high-traffic areas that have not been as adversely affected by the economic downturn, and where growth is expected to out-pace the rest of the market. The remainder of vacant land sales has generally been comprised of bank sales in over-built suburban locations. Until improved commercial inventory returns to a "healthy" level, and construction of pre-leased, non-speculative projects resumes, vacant land sales to non-end users are likely to remain stagnant.

And finally, for some straight-up good news...

Construction in certain locations has not only resumed, but is going like gang-busters. Groceries are a significantly improving market, with recent starts on the new Fred Meyer at Chinden & Linder, and Whole Foods and Walgreens at Broadway & Front near downtown Boise. Rosauer's will also be opening soon at Eagle & Ustick – the first location in southwest Idaho, and only the second in the entire state. Walmart has purchased land near Meridian & Overland for their fourth location in Ada County, and eighth location in the larger Treasure Valley. The Meridian Centercal lifestyle center broke ground in 2011 at the northeast corner of Eagle & Fairview, with Big Al's entertainment center slated to open late summer 2012. Building permits have also been issued for the first retailers at that location. Other recently completed projects include a new Les Schwab near Eagle & Ustick, and two new Fast Eddy's Chevrons, the first of which opened summer 2011 at Ten Mile and Pine (just north of the new Ten Mile I-84 interchange), and the second just last month at Overland & Locust Grove. Scentsy also constructed a new headquarters and manufacturing facility at Eagle & Pine in Meridian, and PKG Inc. (a developer and manufacturer of medical and industrial technologies) expanded its presence in the Treasure

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Valley with the construction of new headquarters just west of Eagle & Pine. Two frontage pads in Meridian were sold for the purpose of constructing Jack in the Box restaurants, and a third for Subway. Kuna is also scheduled to get its first AutoZone facility in 2012. And finally, it was recently announced by the Gardner Co. that construction on the "Eighth & Main" project is slated to begin soon - fingers crossed! - at the fabled "Boise Hole" site in the heart of downtown Boise (the location of the failed "Boise Tower" project). Those of you familiar with the Boise metro market have probably noticed a larger overarching theme in this discussion – which is that Meridian is the place to be! The majority of new construction in 2011 occurred there, and much of what is scheduled for 2012 will too.

As for existing commercial space, the biggest story of 2011 was the absorption of much of the vacant big-box space in the Boise Towne Square Mall neighborhood. Remember how I said earlier that the "Great Recession" ushered in the simultaneous shuttering of many big-box tenants in that neighborhood, and that equally problematic is the difficulty in securing national tenants to absorb these spaces? Well, 2011 saw a very fast turn-around, with the fall 2011 opening of Kohl's in the former Mervyn's anchor space at the Boise Towne Square Mall, the announcement that Nordstrom's Rack would occupy the former Linens & Things space adjacent to the mall, the opening of DSW Shoes in the former Petsmart space in Franklin Towne Plaza, and the opening of Tai Pan

Trading Company in the former Borders Books space, and the scheduled February 2012 opening of Natural Grocers in the former CompUSA space, both in the Milwaukee Marketplace near Milwaukee & Fairview. These five projects resulted in the absorption of nearly 200,000 square feet in this sub-market alone. While this certainly isn't typical of the larger retail market, it is no small feat, and lends weight to the sense of cautious optimism heading into 2012.

So, the question remains. Have we hit bottom, or is there even more decline ahead? The consensus seems to be that the worst is over, although uncertainty still looms rather large. Vacancy rates are down, but so are lease rates. Absorption is up in certain submarkets but unchanged in others. Cap rates generally are down, but numerous bank and trustee-owned properties are still to hit the market, which could result in an upward creep. Supply in all segments is higher than what is considered "healthy", although much-improved in certain categories. Sophisticated and seasoned investors are targeting quality properties (Class A "prize" properties, anchored centers, and already-stabilized projects), while owner-users are more often drawn to distressed properties.

While 2011 saw significant improvements, most notably in the last quarter, the events of the last several years have taught us to be wary of making grand, sweeping generalizations in our attempts to predict where this crazy world of real estate is headed. And that is not necessarily a bad thing. If we are to pull ourselves up and out of this little mess we've created, caution must be exercised, so that cooler heads may prevail.

Personal Property Appraisers! Check out the IAAP Appraisal Forum for the latest discussions on Transient Personal Property. Visit www.iaapidaho.com/appraisal-forum

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Click to Register**

**Existing Users
Click to Login**



Technology: Predictions Present and Past

by Alan Smith

With the dawning of a new year, it seems that everyone is making predictions of what the future holds; new gadgets, social trends, world events, political upheaval, etc, etc, etc... Predictions of the future are both numerous and varying, especially in relation to technology. Some turn out to be accurate, and some are purely laughable. Reading the varying opinions of what the future holds brings to mind some of the outlandish visions of the future from the not so distant past. For instance, in 1977 founder of the mainframe producer Digital Equipment Corp said "There is no reason anyone would want a computer in their home," or "Next Christmas the iPod will be dead, finished, gone, kaput," as said by Sir Alan Sugar, British entrepreneur, in 2005. Today we use so many variations of personal computing devices, and many of us could not live without the convenience of having their entire musical library with us via our iPod. However ridiculous the prediction, it seems that there is never a period in time in history when some captain of industry has not made some bold statement on what the future holds, only to have their foot placed in their mouth, sometimes within mere weeks or months of their visionary proclamation.

A couple of years ago, I made a few "bold" statements of my view of the future, thinking I would take a stab at predicting the future of the appraisal world and the assessor's office. I thought it would be fun to look at the aftermath and see just how my view two years ago compares with the reality of today. Now I must say that comparing the visionary blunders above to the "safe-bet natured" predictions that I made would not be fair. So the reader cannot expect to see my name behind the "top ten most ludicrous predictions of the future." That is because I am merely a techno-nut that dreams big, but speaks softly in public about my sometimes outlandish dreams of the future as I really dread the taste of my foot in my mouth. With that said lets review the predictions that I made and review my hits, misses, and maybe one or two "in progresses."

1. GPS will become a common appraisal tool, for navigation, workflow planning, processing and tracking, and data collection.

Hit: More and more counties are implementing GPS systems for tracking and workflow planning and those with mobile electronic data collections systems in planning or in place are integrating these

devices into data collection systems and devices for appraisers to utilize in the field.

2. Hybrid hardware platforms such as Tablets, PDA's, and smart phones will take the place of laptops for mobile operations.

Miss: So far tablet devices providing the full capability of a laptop computer are only minimally available and very expensive. While devices like the iPad and Android Tablets provide a vast array of functionality, none have yet superceded the conventional laptop in capability or usage.

3. The integration of GIS and Mass Appraisal will continue to set the benchmark for future Computer Aided Mass Appraisal Software.

Hit: The focus of CAMA systems today is really how well they integrate and sometime provide interface using GIS based applications. CAMA systems like DevNet are providing fullyintegrated solutions for integrated GIS and CAMA platforms across both desktop and mobile work environments.

4. Paper usage by Assessor's offices nationwide will drop dramatically within the next 10 years.

Miss/In progress: While the use of scanned filing systems and electronic data access and transfer have become more and more widely used by assessor's offices paper is still a staple in day to day operations.

5. Location Value Surface Response Models, and Regression with Feedback usage will expand by 50% within the next 5 years

Miss: Tools for developing surface response models are being used in many assessor's offices around the county, however, the development of automated modeling tools has been minimal in the last couple of years. Likewise is the case with Regression with Feedback, as programs being developed for this analytical tools are still highly specialized and very limited in their availability.

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As we review my hits and misses in predictions, it is amusing how reality changes as time goes by. It seems that really nobody can really predict what the next big thing really is going to be for sure. I am sure that people envisioned some versions of the current hits like the Kindle Fire, iPhone, and iPad amongst others, but nobody really envisioned these devices as they are 10 or 20 years ago. Amusing or not, technology is ever changing and often brings new levels of efficiency, and if not carefully evaluated, inefficiency to business. With each passing year it seems that there is an endless supply of new and innovative ideas with the intention of revolutionizing the way we live, interact, and work. That is what makes it so irresistible to dream big about the next biggest thing on the technological horizon, so here are a few more of Alan's big and small dreams.

Alan's 2012 and Beyond Predictions:

- 1.) Android Operating Systems will make their way into Assessment Data Collection systems
- 2.) Microsoft's Windows Operating System will be

make a big splash into mobile computing providing integration with Android Applications and will provide the first mobile operating system to provide full hybrid desktop/mobile capabilities.

- 3.) Mobile Electronic Data Collection software like AI-a-mode and Total will become commonly used tools for fee appraisers.
- 4.) Light Detection and Ranging (LIDAR) will be used by an assessor's office to collect building dimensions and characteristic data within 2 years.

In doing some research to write this article I looked both to the follies of the past and then consulted many of the so called "visionaries of the future." From this search for wisdom I really came to the conclusion that there really is only one way to accurately predict the future, ironically it was another Alan that had this insight, "the best way to predict the future is to invent it" (Alan Kay). From these words of wisdom I have only one word of advice for those making a career in our industry; innovate!!



The Idaho Association of Assessment Personnel

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IAAP is sponsoring a Marshall & Swift class in Moscow, Idaho!

The class will be Tuesday, March 13 and Wednesday, March 14. For more information about this class, turn to page 14.

We are asking for an approximate count of how many from your county will be attending this class.

Please contact either:

**Brad Bovey at bradbovey@co.nezperce.id.us or Jerry Coleman at jcoleman@latah.id.us
or Alan Smith at asmith@adaweb.net**

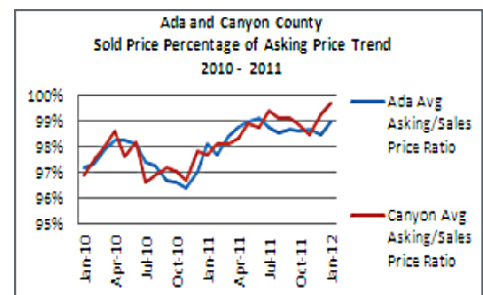
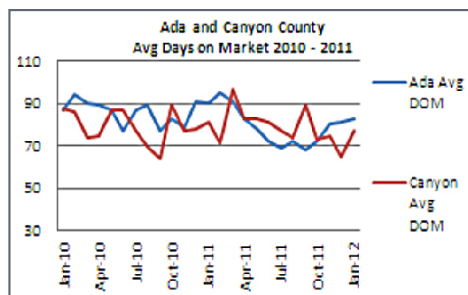
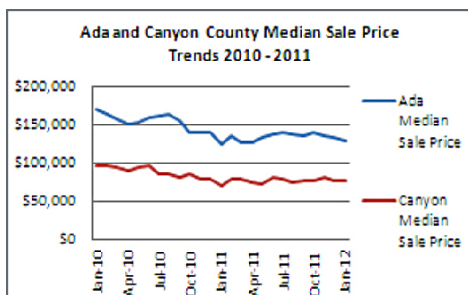
ASAP!

Market Watch

Ada and Canyon County Real Estate Markets

Ada and Canyon County Market Trends Jan. 2010 to Jan. 2012						
Month	Ada Median Sale Price	Canyon Median Sale Price	Ada Avg DOM	Canyon Avg DOM	Ada Avg Asking/Sales Price Ratio	Canyon Avg Asking/Sales Price Ratio
Jan. 10	\$168,900	\$96,000	87	88	97.17%	96.91%
Feb. 10	\$164,415	\$95,500	94	86	97.33%	97.47%
Mar. 10	\$156,851	\$93,000	90	74	97.92%	98.04%
Apr. 10	\$150,000	\$90,000	89	75	98.26%	98.59%
May 10	\$151,500	\$94,000	87	87	98.25%	97.58%
June 10	\$159,096	\$95,000	77	87	98.10%	98.20%
July 10	\$162,000	\$85,000	87	77	97.39%	96.64%
Aug. 10	\$164,000	\$84,900	89	70	97.23%	96.93%
Sept. 10	\$154,000	\$80,000	77	64	96.68%	97.19%
Oct. 10	\$139,000	\$86,000	83	89	96.59%	97.02%
Nov. 10	\$139,900	\$79,000	79	77	96.37%	96.67%
Dec. 10	\$139,900	\$77,500	91	78	97.04%	97.85%
Jan. 11	\$125,000	\$70,000	90	81	98.15%	97.67%
Feb. 11	\$135,000	\$77,500	95	71	97.67%	98.13%
Mar. 11	\$126,000	\$78,000	91	97	98.41%	98.12%
Apr. 11	\$127,000	\$75,000	83	83	98.78%	98.35%
May 11	\$134,000	\$71,000	78	83	98.95%	98.87%
June 11	\$137,000	\$79,900	72	81	99.11%	98.78%
July 11	\$139,900	\$78,000	69	77	98.74%	99.42%
Aug. 11	\$137,502	\$75,000	72	74	98.55%	99.10%
Sept. 11	\$135,000	\$77,400	68	89	98.66%	99.13%
Oct. 11	\$138,600	\$77,000	72	73	98.64%	98.83%
Nov. 11	\$135,000	\$81,000	80	75	98.70%	98.49%
Dec. 11	\$133,900	\$76,000	81	65	98.45%	99.27%
Jan. 12	\$128,000	\$76,700	83	77	98.97%	99.70%

Source: Intermountain Multiple Listings Service



A Look Back: Idaho Then and Now

A Century in the Making

Quick Facts	Idaho 1912	Idaho 2012
Total Land Area	83,354 sq miles	82,747 sq miles
Population	325,594	1,567,582 (2010)
Population % change from previous census (1900 and 2000)	101.27%	21.15%
Population from previous census	161,772	1,293,953
Population density (per sq mile)	3.9 person/sq mile	19 person/sq mile
Largest city	Boise	Boise
Largest city population	17,358	205,671
Smallest city	Bellevue	Warm River
Smallest city population	702	10
Number of counties	23	44
Largest county (population)	Ada County (29,088 people)	Ada County (392,365 people)
Largest county (total area)	Idaho County (11,012 sq miles)	Idaho County (8,503 sq miles)
Smallest county (population)	Custer County (3,001 people)	Camas County (1,147 people)
Smallest county (total area)	Bear Lake County (942 sq miles)	Payette County (410 sq miles)
County with highest population density	Ada County (25.6 person/sq mile)	Ada County (370 person/sq mile)
County with lowest population density	Owyhee County (0.5 person/sq mile)	Clark County (0.5 person/sq mile)
Count of school aged children	96,819	307,246
Percentage of school aged children attending school	69%	94%
Age Demographics (percentage)		
0 to 5 years	12.4%	7.8%
5 to 14 years	20.9%	15.2%
15 to 24 years	19.1%	14.3%
25 to 44 years	31.4%	25.5%
Over age 45	16.2%	37.2%
Assessment Data		
Total Assessed Property Value	418,780,394 (total equalized assessed value)	106,700,000,000 (2011 net of exemptions)
Total levied taxes	1,016,036	1,380,600,000

IAAO News

First of all, I would like to congratulate president elect Rob Turner and the other winners of the recent Executive Board elections. We wish them well.

It's not news that budgets are tight. It is also not news that when budgets are tight, some of the first cuts are from the education fund and dues to professional organizations. What is news is that IAAO has help for those who are experiencing cuts such as those.

There is a new source of assistance for members to renew their annual membership. Available is the Hardship Grant for annual IAAO membership renewal dues. If you have difficulty with finances for your membership renewal, you may want to apply. IAAO is awarding funding to any IAAO member who demonstrates the need and intends to use the funds for renewal of their membership.

Grants will pay \$100 of the membership fee and the member will be responsible for the remainder. (The remainder is \$75 for a Regular member and \$80 for an Associate member.) Applications are being accepted now through February 29, 2012. The application requires you to answer four questions and can be found on the website. For that and more information about the Hardship Grant, visit <http://www.iaao.org>. Click on scholarship and scroll to the bottom of the page. Let me know if you need assistance.

For those of us who have had our education budgets cut and need continuing education credits IAAO offers

many options. Webinars and online courses are low cost alternatives to traveling for classes.

The next webinar offering is The Good, the Bad, and the Ugly of Assessment Policies and Practices presented by Steve Van Sant and Alan Dornfest on February 15, 2012. Details are on the IAAO website. If that webinar doesn't interest you, or the timing is bad, other offering will be available in the future.

Online courses are another option available. They are convenient and flexible. You can work at your own pace, at the time that works for you and they are affordable. There are several offerings online; from introduction to the appraisal approaches to IAAO Standards of Professional Practice and Ethics and more. You can check out the complete list at the IAAO website.

If you are not a member of IAAO, now is your chance to grab a deal! You can join today for \$200 and you don't pay dues again until January 2014. That is two years for \$200. You can contact Alan Smith or me if you have questions. Or, you can complete the form in this newsletter. When completing the application, on the line "Person referring applicant", be sure and write in either Alan Smith or Susan Ripley. Now is a good time to join!

Susan Ripley
sripley@latah.id.us
208-892-4569

Upcoming Events

February

February 15, 2012 AAO Assessment Policies & Practices Webinar Presented by Alan Dornfest, AAS and Steve Van Sant

In this Webinar, Steve and Alan will explore and present the preliminary results of the recently conducted survey of state and provincial property tax assessment policies and practices (PTAPP) in a manner that is both interesting and entertaining. It's been 10 long years since any comprehensive survey of this nature has been attempted and there have been many

changes in policies and practices over that period. As we all know, in today's assessment world, nothing remains static for very long. Steve and Alan will discuss and interpret the most significant changes, focusing on policy issues such as the continuing erosion of personal property taxation and the tendency of states to implement or, in one case, to repeal assessed value capping provisions. In addition they will compare changes in funding of state and provincial and local assessment agencies, discuss changes in appraiser education and certification requirements, discuss reappraisal programs and systems, analyze the growth of exemptions, identify types of tax relief programs that are in use, and present models of budget and levy systems presently in place.

- Learn what is done throughout the U.S. and Canada on funding of appraiser certification programs.
- Realize how often reappraisals are required in various states and provinces.
- Understand what is meant in different states by the term, reappraisal.
- Get exposed to the relationship between state and local level assessment offices around the U.S. and Canada.
- Learn the basis of tax policy, exemptions, and limitations on levies and assessments throughout the U.S. and Canada.

- b. Sources
- c. Skills
- d. Tools

**March 12-15, 2012
ESRI GIS/CAMA Technologies Conference
San Antonio, Texas**

The conference committee, composed of IAAO and URISA members, developed the educational program after a thorough review of abstract submissions received through the Call for Presentations. Three overall themes emerged and the breakout sessions are organized accordingly:

- Get It Done – At a time when budgets and staff sizes are dwindling, getting your work done better and more efficiently is critical. Presentations in this track are designed to give you ideas for improving processes from field data collection to data integrity.
- Run the Numbers – Accurate and equitable valuations are the cornerstone of an assessment office. Learn new ways of analyzing data and take away the lessons learned from statistical models that are being used all over the world.
- Serve It Up – Public confidence can rise and fall based on the effective sharing and communication of property data and values with taxpayers, businesses, and other entities. Let peers show you how they have stepped up to the challenge and changed the ways or methods they utilize, display, and communicate data

March

**March 13 & 14, 2012
IAAP Marshall and Swift Cost Manual Course
Moscow, Idaho
Location: University of Idaho – TLC – Room TBA**

Course Curriculum:

1. Cost Approach to Value – 7 hours
 - a. Cost Replacement vs. Cost Reproduction
 - b. Cost sources and unit application
 - c. Depreciation
 - i. Physical
 1. Determining effective age
 2. Determining age life
 - ii. Functional
 - iii. Economic
 - d. Applications – building a cost replacement spread sheet using M&S Cost Manual
2. Fundamental Guide to Regression Modeling. Includes building spreadsheets – 4 hours
 - a. Introduction and/or review of basic principles of regression modeling
 - b. Working sample problems with excel spreadsheets
3. Comp Data Base Management, Process, Sources, Skills and Tools – 3 Hours
 - a. Process
 - i. Required data verification
 1. Sales
 2. Leases

April

**April 26 & 27, 2012
Preparation and Trial Seminar
Milwaukee, Wisconsin**

The mock trial this year focuses on a proceeding before the Review Board of the State of Utopia. The subject of the proceeding is a well-known building in the City of Eden that is an approximately 10-year old, mixed-use commercial property. The subject includes hotel, office and retail space. The property is located in one of the most successful retail districts in the City of Eden, and perhaps in the entire country.

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Purpose of IAAP

The purpose of this organization is to benefit and enhance the evaluation and appraisal process of each assessing jurisdiction across the state of Idaho. To strive toward better communications between Assessors, Appraisers, and the State Tax Commission. To support education and seek practical answers to common appraisal problems. To address existing and forthcoming legislation and keep members aware of new laws and their impact. And to advance the concept of excellence and equity in the Ad Valorem appraisal process.



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I hereby apply for membership in the International Association of Assessing Officers and agree to comply with the requirements of the IAAO Code of Ethics and Standards of Professional Conduct. If accepted for membership, I will abide by the IAAO Constitution, pay the established dues, and comply with the Code and Standards.

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