



The Idaho Association of Assessment Personnel

Promoting Education • Communication • Excellence

From the President

This issue of your newsletter has a bit of a theme to it. I am attempting to cover the topic of disclosure as best I can. I have twisted the arms of a local realtor in Latah County, an editorial writer for the Lewiston Tribune, and a piece from Susan Ripley, our IAAO representative, to share their thoughts. It is an issue important to our industry and can have quite an impact on how we do our jobs. The articles gathered give an interesting viewpoint as to how some view disclosure. Speaking only from my personal experience, it is interesting that those most opposed to disclosure are reluctant to put their reasoning in writing.

In addition to the articles on disclosure, I surveyed the 44 counties in Idaho on whether or not they had access to MLS and came up with some interesting results. First of all, 17 of the 44 counties have access to MLS, or just fewer than 40%. Second, I asked if any county has an ordinance in place for disclosure, and none has

an ordinance at the present time. I will share just a couple of comments that were shared with me as counties responded to the survey. One county

...it is interesting that those most opposed to disclosure are reluctant to put their reasoning in writing.

said that they do not have official access to MLS, however, quarterly a CD shows up anonymously with sales info on it. Another county responded that they had been told that it was illegal to share MLS information with the assessor's office. Anyway, these are some of the issues we have to deal with in Idaho.

Switching gears a bit, I'd like to give kudos to Dan Anderson, Nez Perce County Assessor, and IAAP Director at Large, for the Mills-Adler Award that he received this year from the Idaho Association of Counties. The award

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Winter 2008/2009 Edition

News

IAAP Officers



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recognizes members who have made significant contributions to the association through their dedication and outstanding service, and who strive to improve local government. You can read about Dan in the November issue of Fair & Equitable, page 32. In addition, you can catch Brad Bovey's comments about Dan. Congratulations Dan!

As we come to the close of the year, I hope that this past year has been gratifying for you both personally and professionally. In the upcoming year I challenge you to take advantage of continuing education opportunities to become more proficient in our field, to get some exercise and eat better to become healthier, and finally, to spend more time with those that you care about so that some day you don't look back and have regrets.

Jerry Coleman
IAAP President

IAAO News

In Idaho, disclosure of sale prices has been an issue longer than my tenure in the Assessor's Office. The State legislators have not been sympathetic with assessors when it comes to public disclosure of sales information. How many companies would ask their employees to perform a job, but withhold the tools needed to complete that job in a responsible and efficient manner? Doesn't sound like a good business plan, does it? Yet we, as assessors in Idaho, must assess at market value, but we are not given the tools to complete the task in a responsible and efficient manner.

Assessor's offices in Idaho look to several methods for obtaining sales information. Most offices mail out sales verification letters asking the buyer to share their sales prices. If an office receives a 50 percent return on those requests, they are doing very good! For counties with a large number of sales, the 50 percent works. Some counties in Idaho don't have many sales, let alone reported sales information. This makes the job tough, doesn't it?

Obtaining sales information is one reason to be a member of professional organizations. Idaho Association of Assessment Personnel (IAAP) and International Association of Assessment Officers (IAAO) are two such organizations.

IAAP is a statewide organization with members from almost every county in Idaho. Networking with these members is a good way to find out sales information for counties bordering or near your county. The market doesn't typically end at the county line. IAAP

IAAO News continued on page 3

IAAO International Conference 2008

by Alan Smith

In the second week of September I, along with a few others from Idaho, had the pleasure of attending the 74th annual IAAO conference in Reno, NV. IAAO serves the assessment profession as the internationally recognized source for property appraisal, assessment administration, and property tax policy. One of the Association's principal goals and core benefits is connecting members. To that note, the conference accomplished this goal and more!!

Reno, Nevada--"The Biggest Little City in the World," lives up to its name with an abundance of large hotels, casinos, and convention facilities, which made it an ideal location for a conference of this size. The IAAO conference was held at the Grand Sierra Hotel and Resort, which was ideal due to its central location, abundant facilities, and close proximity to the Reno International Airport.

Opening ceremonies for the conference kicked off Sunday, September 7, 2008 at Reno's International Auto Museum, where guests could meet new people from around the world, enjoy food, and many, many classic automobiles ranging from the 1880's to the 1990's. This venue was especially conducive for creating conversation amongst strangers and friends, given the world's love and appreciation for the automobile.

Throughout the week, attendees were provided networking opportunities through meals and other

informal gatherings where individuals from across the world met and discussed the appraisal and assessment profession. The conference was jam packed with a variety of useful resources ranging from educational workshops to a full blown appraisal technology expo. Educational workshops tackled a number of issues ranging from integration of technology into appraisal to personal development and motivational leadership courses. Workshops were organized into educational tracts, so that attendees could select seminars that were particularly relevant or interesting to their particular role within the assessment field. All workshops provided continuing education credits for those who are seeking professional designation, or requiring jurisdictional education hours.

Whether walking through the gauntlet of vendors displaying their products or participating in educational seminars, the amount of information available and possibilities for networking opportunities was nearly endless. The real excitement though was the wide-range of displayed technology tools available for demonstration to conference attendees. With mobile technologies made exclusively for appraisal on the horizon, the challenge of institutionalizing this technology in an efficient manner will bring an exciting array of possibilities to our industry.

Saving the best for last, the highlight of the conference was when, Ada County Residential Appraiser and IAAP Member, Paula Gossett was honored for her newest designation as a Residential Evaluation Specialist (RES). The purpose of the RES designation is to recognize professionalism and competency in the valuation of residential property for tax purposes. Congratulations Paula!

Overall, the conference week blasted by like a flash, but the experience will last a lifetime in memory. This unique opportunity for professional development is one that everyone should participate in at least once.

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can be a source for identifying other appraisers who are working with the same types of properties that you are working on.

For more specialized properties, members of IAAO, our international organization, is a good resource of sales information. AssessorNet, the online discussion forum is an easy method of asking questions and getting answers. I received answers for questions I haven't even asked. If

there is something you are wondering about, chances are someone else is wondering about it, too. If you are a member, check into AssessorNet. If you are not a member, think about becoming one.

Consider becoming a member of IAAP and IAAO. I can offer you a half-price membership for your first year with IAAO.

Susan Ripley
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Idaho Continues to Blindfold Its Assessors

by Jim Fisher
Editorial Page Editor
Lewiston Tribune

Imagine a state that instructed county parks directors to manage parks for the highest benefit of all, but forbade them ever to visit those parks. Imagine a state that instructed county sheriffs to enforce all traffic laws, but permitted them no patrol cars for the purpose. Imagine a state that instructed county treasurers to collect all property taxes, but refused to tell them how much each taxpayer owed. Ridiculous propositions? Maybe so, but none is much different from the situation in which Idaho puts its county assessors. They are instructed to “base most of those valuations on sales prices”, but the state does nothing to help them learn what those prices are.

Assessors are free to seek that information, of course. If they are smart, they ask home buyers what they paid for their houses, but not all will tell them. Where they can, they get help from real estate agents, but again, cooperation is less than complete. And when they have to, some rely on second-hand intelligence, which is not always accurate. That leaves guesswork.

No one wants to see guesswork figure into the valuations according to which property taxes are calculated, of course. But state government continues to refuse to give assessors what they need to avoid it; access to the prices for which properties change hands.

Year after year, bills are presented to state legislators, and year after year, those bills are killed. And they are killed for the worst of reasons: to protect the privacy of buyers and sellers. Even in recent years, when compromise bills have authorized no one other than assessors and their staffs, boards of equalization and courts access to the sales figures, the bills have been killed.

The privacy issue is a fake, however. Assessments themselves are available to the public, so what reason is there for keeping the sales prices on which they are supposedly based, not only from the public, but from the assessor? You might as well take the patrol cars away from the sheriff.

Disclosure from a Real Estate Professional's Point of View

by Shelley Bennett
Commercial Specialist, Associate Broker
Team Idaho Real Estate

Jerry Coleman, of the Latah County Assessor's Office, asked me to write my opinion regarding proposed legislation mandating real estate sales price disclosure in the State of Idaho. I will gladly provide my insight.

I'd like to begin by providing a little of my background information. I am a lifetime Idaho resident and a 29 year veteran of the Idaho real estate business. I started my career in single family residential sales, then owned and operated a small real estate sales and property management office in Moscow. After many years as a broker and owner I sold the company, but I maintain an office therein to continue my already 15 years of specialization in commercial real estate sales and leasing. I have enjoyed the diversity my chosen career provides.

I am licensed and do business in both the State of Idaho and the State of Washington and, therefore, am subject to the regulations imposed by the two states, though they differ widely. While Washington has operated under mandatory disclosure laws for many years, Idaho rescinded their once mandated disclosure and the excise tax associated with it several decades ago. As long as I can remember, the Idaho real estate assessors have actively pursued the reinstatement of at least a portion of the law providing sales price disclosure as part of any closing process, and understandably so. As is the case just across Moscow's border, all real estate sales in the State of Washington are fully disclosed; this allows for more reliable, comparable valuations and statistical information, as well as the proper evaluation of property for taxation purposes.

Should the Idaho legislature wish to be successful in passing disclosure laws, they must remember that for most of Idaho's citizens and property owners, taxation is the real rub. If the legislation, specifically mandated that no new taxes would

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be subsequently imposed based on the sales data, I believe most real estate professionals, agents and associations would agree that the professional benefits of disclosure outweigh the drawbacks.

Many have argued that keeping sales prices shrouded from public view prevents the assessors from simply raising the value on the property to whatever it was sold for, regardless of comparable sales. Most also think that providing the numbers in an accurate fashion will show the government what additional tax funding opportunities are available through the sheer numbers of sales transactions in the state. Knowing we transact in the neighborhood of 60 million dollars in real estate sales volume per year in Latah County alone, exemplifies how many tax dollars could be generated statewide; a temptation to tax that might be difficult to resist.

The real estate business is information driven. Should disclosure be required, the resulting accurate statistical information and

readily available data would allow for better overall business practices and consumer protections. Cooperation between county assessors and local MLS and realtor boards would be mutually beneficial, allowing for joint source data collection. Too often, neither County Assessors nor real estate professionals have the correct data to use in making very important decisions

Should disclosure be required, the resulting accurate statistical information and readily available data would allow for better overall business practices and consumer protections.

pertaining to real property. Through the Washington Center for Real Estate Research, located in Pullman, Washington at Washington State University, one can gain access to accurate information for all areas of Washington simply by visiting their user friendly website at www.wcrer.wsu.edu. Idaho needs a similar database; one that includes sales and leasing data and vacancy rates for real property and businesses, and allows for area-specific categorization of data. The residents of Idaho would be better served, and proposed legislation would more likely pass, if this kind of information database were included in the proposal.

To Disclose or Not to Disclose

by Susan Ripley
Appraisal Supervisor
Latah County Assessors Office

To disclose or not to disclose - that has been the issue in Idaho for many years. Whether it creates a more equitable valuation or is just "nobody's business," has been debated over the years. Just why is it those opposed to disclosure are ... well, opposed?

In my experience, the Realtors do not want the assessor to know sales prices because it only will result in higher taxes. There seems to be fear of what the assessor would do with sales prices, if given the information. Articles originating from other states that don't have disclosure seem to convey the same sentiments. Call me biased, but I just don't view assessors quite that sinister.

Let's say the assessor receives sales prices. And let's say the assessor assesses those properties at the sales prices. Then, how would the assessor value those properties that do not sell? The law says the assessor must assess all properties at market value each year - a conundrum! Let me first address what happens with sales data, then taxes.

Currently, most assessors' offices in Idaho mail sales verification forms to the buyers of property and ask for a voluntary disclosure of sale price. The response varies. When the sales data is collected, the assessor uses that data not for one property but for the entire population. The idea is to have sales prices randomly selected that are representative of the population; the properties being assessed. That cannot always be achieved without disclosure. In that event, the assessor must assess the properties with the best information available. The "best information available" may not always be the "best information". With a random sampling of sales representative of the population is received by the assessor, the opportunity to assess fair and equitably is more likely.

When the county assessor receives sales data, the data is used to build schedules so mass appraisal can be achieved. The assessor must visit 20 percent of the properties each year but must value each property every year. The valuing of those properties, not physically visited, is typically trended. That means each category is indexed to reflect market value.

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To Disclose or Not to Disclose continued from page 5

Let's say the assessor has sales data, but that sales data is not a random representation of the population. If the sales data is 50 percent, homes that were built before 1970 and no larger than 2500 square feet and those homes make up 20 percent of the population, then our study is not representative of the population and could result in favoring one type of property over another. Simply said, one property type could be assessed at a higher level than another which would not be equitable.

Another way the sales data is used is to check assessment levels. Annually the State Tax Commission uses the sales data gathered to check the levels of assessment and determine if the levels are in compliance with the state standards ensuring equity in the state's tax system. Idaho Code requires the assessor to assess at market value. What is market value? Idaho Code defines it as "the amount of United States dollars or equivalent for which, in all probability, a property would exchange hands between a willing seller, under no compulsion to sell, and an informed, capable buyer, with a reasonable time allowed to consummate the sale, substantiated by a reasonable down or full-cash payment." Idaho Code §63-201. Sounds like verified sales prices would be the tool to use to determine market value and assess properties.

Taxes. The assessor is always blamed for the raising of property taxes. As we all know, the assessor "does not do taxes"! Idaho Code §63-802 simplified says, since 1995, budgets have been limited to a three percent increase, plus the anticipated dollar amount from new construction. Because of that cap on budgets, the assessed value has no direct effect on the budget itself. The budgets are set, the value is set and the calculation is made to determine what the tax rate will be for each code area. The assessed value multiplied by the tax rate determines what the taxes are for a given parcel. If the market tells us that our assessments are low and all assessments are raised,

taxes may decrease. If the market tells us that our assessments are at market, and we don't change any values, taxes may still increase. If the market tells us our assessments are high, and we lower our assessed values, the taxes may still increase. If the assessment of a certain property type doesn't increase and the assessment of a different property type increases, given they are in the same code area, chances are the increased property type will have an increase in taxes and the property type that stayed the same will decrease. Sound complicated? It is and because of the variables, you can't say that the assessor is going to raise your taxes just because you are assessed at market value.

The one thing we do know, if everyone is accurately assessed at market value, they each will pay their fair share of the taxes, and isn't that what everyone really wants? In order to have accurate and equitable assessments, sales data is needed. Is full disclosure the way to achieve that? It would be a good start.

Disclosure comes in many forms. Some states have complete sale price disclosure, which results with the sale price being included on the deed and recorded. Other states have a transfer tax, which is determined by the sale price. Therefore, the sale price can be determined through a calculation. Some states have disclosure from county to county, and others have no disclosure at all.

Most states have some kind of disclosure. The IAAO Technical Standards Committee is conducting a survey to determine which states have disclosure and which do not. Alan Dornfest, Idaho State Tax Commission, is on the IAAO Committee, which has taken on the task. and says the results of that survey should be available in a couple of months. The most current survey results available are from 2003.

I've heard many reasons why the assessor shouldn't have sales information.

Real Estate Sales Price Disclosure

The Kootenai County Experience

by Mike McDowell
Kootenai County Assessor

In Kootenai County, we have benefited from an exchange agreement with our local Multiple Listing Service (MLS) since the mid 1990's. We provided them with our assessment data in exchange for quarterly updates of sold data from their data base. Each party found the exchange to be of equal benefit so there was no cost on either side for this exchange. The MLS, at that time, wanted to be able to quote county sources for the home square footage among other characteristics and reduce

liability for their member realtors. We, on the other hand, needed the sales data. This was a written agreement which required a sixty day, advanced notice for intent to terminate from either party. Absent this notice, the agreement continued from year to year with an automatic renewal clause.

During this period of time, it is worth noting that there were numerous attempts to pass various versions of sales price

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disclosure legislation. Due to a few Senators in the Senate Local Government Committee, these efforts were to no avail. But, being the determined group that we are, the Assessors continue to this day to consider this to be a high priority. However, we now have a favorable group in the Senate and a greater challenge in the House Revenue and Taxation Committee. Maybe someday we'll find both sides understand our need for this critical data.

In the early 2000s we found that some realtors were withdrawing sales from MLS prior to the closing so that the sales price would not be disclosed. We also found that we were not getting very many of the higher end sales, as they most frequently did not go through the MLS.

On February 22, 2007, we received notice from the attorney representing the MLS that they intended to terminate our exchange agreement. We met several times with the Board of Directors for the MLS to explain the long standing benefit that the exchange provided to both their organization and to Kootenai County. They had many newer realtors on their Board including their President, who had recently attended a national conference which encouraged MLS organizations to protect the privacy of their sales data. They were concerned that if we had the sales data it would become public record, even though we had, on numerous occasions, refused to provide sales lists to the public. Their attorney advised them that if we were taken to court the court would rule that our sales information would be "public record" and would have to be disclosed. Our legal counsel agreed with that analysis. (One of the few times I've seen two attorneys agree on anything.)

Despite several discussions with many of the realtors, on June 22, 2007, the MLS terminated our agreement and cut off our access to their sales data. Because of this action, we requested two additional positions in our appraisal department for FY2007-08 to make cold calls and to collect sales data. During the same period, while having a conversation with our Board of County Commissioners about our budget proposal, the idea of a local, mandatory, sales price disclosure ordinance came forward. We asked our Legal Services staff to review the possibility and to see if something could be prepared for consideration.

Bonner County was having similar problems with their MLS and was also looking into a local disclosure ordinance. They

had an advisory review from the AG's office that gave a local ordinance a 50-50 chance of withstanding legal challenge. On one side of the argument, Assessors are required to establish fair market value based on sales data. On the other side, Counties can only do those things that are specifically authorized by our State Legislature, and the legislature on several occasions had turned down disclosure legislation. So the outcome of a legal challenge was uncertain. However, in the state of Missouri there is no state sales price disclosure law, but several of their larger counties have local ordinances which require sales price disclosure. To our knowledge, the local ordinances have not been challenged.

On December 18, 2007 the final draft of the Kootenai County Sales Price disclosure ordinance was rolled out. It had several adjustments along the way, but the final version would have done the trick for us. It required that the party wishing to record a deed had to first let us know what the sales price was. We would then give them a sales disclosure receipt which they would provide to the recorder at the time of recording. There was a public hearing on the ordinance, which was attended by several members of the real estate community, Bonner County officials, and even some members of the general public who testified that they would prefer to have the sales prices disclosed so that the system would be more fairly administered at a lower cost.

In the early 2000s we found that some realtors were withdrawing sales from MLS prior to the closing so that the sales price would not be disclosed.

The attention drawn to the issue by the media, coupled with the draft ordinance and a new effort to pass disclosure legislation, brought a new group of more seasoned realtors to the table to discuss reestablishing our prior data exchange agreement. The MLS Board wanted to use an agreement form that was drafted by their State organization, but we insisted that they use our prior agreement as the starting point for any new agreement. We prevailed in our request to use our prior agreement, which eliminated several concerns we had with the state form.

On January 29, 2008, the new MLS/Kootenai County Data Exchange Agreement was signed by both organizations. It reestablished our mutual exchange without cost to either party and set out that the sales data was their copyrighted information. We are allowed to use the data to develop and defend our assessments, but cannot redistribute it to others. On February 26, 2008, our Board of County Commissioners agreed to put the Mandatory Sales Price Disclosure Ordinance on the shelf for the time being. It's still there should our exchange agreement falter in the future.

This is how one jurisdiction is choosing to deal with their BOE process.

Introduced by: Mayor
Date: 01/18/05
Hearing: 02/15/05
Action: Enacted as Amended
Vote: 5 Yes, 2 No, 2 Absent

KENAI PENINSULA BOROUGH ORDINANCE 2005-03

AN ORDINANCE AMENDING KPB 5.12.050(B) TO REQUIRE A FILING FEE FOR APPEALS TO THE BOARD OF EQUALIZATION

WHEREAS, at this time, the Kenai Peninsula Borough does not charge a filing fee for appealing assessment determinations to the board of equalization ("BOE"); and

WHEREAS, the assessor has determined that the average cost of most appeals is approximately \$1,000 per appeal including staff time, inspection, informal adjustment meetings, printing and delivery of packets, and final presentation before the BOE; and

WHEREAS, charging a filing fee would discourage frivolous appeals and help offset costs incurred for such appeals; and

WHEREAS, reducing the number of appeals could help boost the appraisers' productivity in the field as less time would be devoted to handling appeals; and

WHEREAS, in fairness to the taxpayer, if the appeal is withdrawn or results in a reduction from the assessed value, then the filing fee should be refunded;

NOW, THEREFORE, BE IT ORDAINED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH:

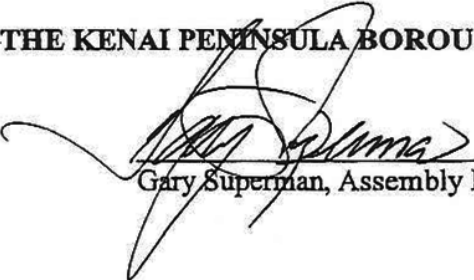
SECTION 1. That KPB 5.12.050(B) is hereby amended as follows:

B. An appellant must, within 30 days after the mailing of the notice of assessment, submit to the assessor, by delivery to the borough clerk, a written appeal. The appeal must state the name of the owner, a legal description of the property, and the grounds for the appeal. It must be submitted to the borough clerk within 30 days after the mailing of the notice of assessment, or the right to appeal ceases unless the board of equalization finds that the taxpayer was unable to comply. No appeal application may be accepted unless a filing fee of \$30 for a property whose assessed value is less than \$100,000, \$100 for property whose total assessed value is at least \$100,000 but less than \$500,000, \$200 for property whose total assessed value is at least \$500,000 and less than \$2,000,000, and \$1,000 for property whose total value is \$2,000,000 or greater, is received by the clerk at the time of filing. If the appeal results in a reduction from the original assessed value or if the appeal is withdrawn before evidence is due, then the filing

fee shall be refunded. For purposes of this section, the appeal is submitted on the date it is received in the office of the clerk or, if delivered by first class mail, the date it is postmarked by the U.S. Postal Service. Appeal forms shall be available from the borough assessor's office, borough clerk's office, or city offices within the borough. The borough clerk will provide to the assessor each appeal within two days of receipt. An application to proceed with an appeal as an indigent may be filed with the borough clerk's office in accordance with the procedures and schedule described in KPB 21.20.250(B).

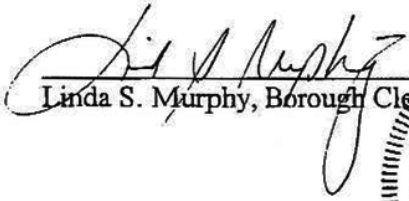
SECTION 2. That this ordinance takes effect immediately upon its enactment.

ADOPTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 15TH DAY OF FEBRUARY 2005.

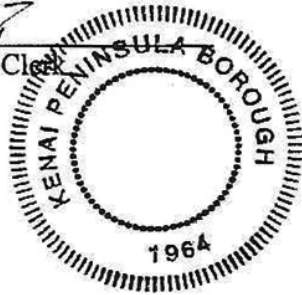


Gary Superman, Assembly President

ATTEST:



Linda S. Murphy, Borough Clerk



MEMORANDUM

DATE: December 23, 2004

TO: Gary Superman, Assembly President
Members, Kenai Peninsula Borough Assembly

FROM: Shane Horan, Director of Assessing

SUBJECT: Ordinance 2004 - _____ Establishing a \$25 Fee for Filing
Board of Equalization Appeals and Providing for Effective Date

The cost of appeals to the Board of Equalization (BOE) is borne by all taxpayers at no cost to the appellant. The cost for each appeal that is prepared for presentation to the Board of Equalization approximates \$1,000 each, consisting of staff time, inspection, informal adjustment meeting with the taxpayer, printing and delivery of packets and final presentation before the BOE. Filing fees would discourage frivolous appeals and help offset the Assessing Departments cost of preparing BOE packets and attendance at BOE hearings. A possible reduction in appeals would result which would help to boost appraiser productivity in the field.

The KPB Assessing Department, in recent years, timely receives 200 to 600 written and filed appeals. Most are resolved during the Informal Adjustment meeting with approximately 20 to 40 advancing forward to the BOE.

It has been the intent of this department to settle as many appeals as possible in the appeal stage as well as answer hundreds of phone, written and walk-in inquiries. However, in the sprit of simplicity it is recommended that anyone filing an appeal with the Clerk's Office submit a \$25 filing fee at time of submission. If the value is reduced or appellant's value upheld a refund will be forthcoming.

To date, the Municipality of Anchorage and the Ketchikan Gateway Borough have instituted such unrefundable appeal fees. They are outlined in brief:

Anchorage

Ketchikan

Assessed Value

Filing Fee

Procedure

\$1 to \$99,999	\$30
\$100,000 to \$4,999,999	\$100
\$500,000 to \$1,999,999	\$200
\$2,000,000 and greater	\$1,000

1. Appeal of First Unit* / Parcel – No Charge
2. Appeal of Second Unit / Parcel - \$25

* A unit is an individual parcel with its own legal description and/or parcel number. For residential, a Unit will be a dwelling unit designed to provide living facilities for one or more occupants.
(Example: 4 plex = \$75)

YEAR	ANCHORAGE		KETCHIKAN		KENAI PB	
	Total Appeals Filed	Total Appeals Sent to BOE	Total Appeals Filed	Total Appeals Sent to BOE	Total Appeals Filed	Total Appeals Sent to BOE
2000	2264	785	140	62	600	27
2001	1799	610	104	11 **	518	21
2002	2006	650	58	3	509	38
2003	2983	1300	78	11	367	29
2004	701	302 **	57	7	286	31

** First Year Fee Took Effect

The fee is to be collected upon complete application being presented to the Borough Clerk on the form prescribed by the Board. No appeal application may be accepted unless the filing fee of \$25 is received by the Clerk at the time of filing. If the appeal results in a reduction from the original assessed value the filing fee shall be refunded.

The effective date of this ordinance is recommended effective immediately upon passage and approval by the Assembly.

Have something to say?

Get involved! All IAAP members are encouraged to submit articles for the quarterly IAAP News publication. Did you have an interesting or unusual property to assess? Email a brief description of the property and how you appraised it, along with several photos that illustrate the distinctiveness of the property. Do you have an opinion on a current issue or problem facing Idaho's assessment personnel? Is there an event, meeting or educational opportunity occurring in your area that may be of interest to fellow IAAP members? Let us know! Send all submissions to Jerry Coleman: jcoleman@latah.id.us

The Value of Your House as seen by:



You



Your Lender



Your Assessor



Your Buyer



Your Appraiser

*Thank you to everyone who
submitted articles for this issue
of the IAAP News*