



The Idaho Association of Assessment Personnel

Promoting Education • Communication • Excellence

From the President

Hello fellow IAAP members. I hope everyone had good holidays and are healthy for this upcoming year. The other officers and I have been working on updating our new Peer Directory with the completion almost done so it should be released soon and coming to a county near you. We will also be e-mailing IAAP membership renewal forms to all the county assessors soon so I would like to take this time to encourage the assessors to get as many of their staff members to join as the dues are our main source of revenue keeping this great organization afloat. Dues are only \$15.00. If you haven't already joined please do and if you are already a member please renew. Hope everyone has a great year!

Thanks,
Rod Wakefield

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Winter 2011 Edition

News

IAAP Officers



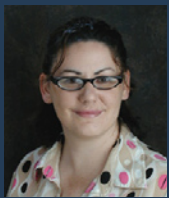
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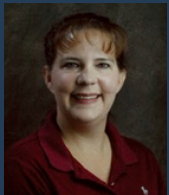
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County Spotlight: Butte



Established February 6, 1917 with its county seat at Arco. It 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 white men in the region were thought to be Donald Mackenzie and his Northwest Fur Company trappers in 1818.

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 volcanic buttes that rise from the desert plain;¹ the largest is Big Southern Butte, located in the southern part of the county. It rises 2500 vertical feet (762 m) above the desert floor, and was used as a landmark by pioneers. The southwestern portion of the county includes the visitor center at the Craters of the Moon National Monument and Preserve, which extends south and west into three other counties.

County Vitals

Founded	February 6, 1917
Seat	Arco
Largest City	Arco
Total Area	2234 sq. miles
Land Area	2233 sq. miles
Water Area	1 sq. mile
Population Total	2764 (2009 est.)
Population Density	1.3 person per sq. mile
Time zone	Mountain
Named For	Volcanic buttes

Demographics

Avg. Resident Age	39
Median Household Income	\$30,473

Assessment Statistic Overview

Housing Units (2009)	1291
Homeownership Rate (2000)	77.0%
Building Permits (2009)	8
Total Real Property Parcels (2009)	2925

Manatron GRM Integrates Assessor and Treasurer Processes for Kootenai County, Idaho

Source: Manatron.com

Posted: Friday, December 17, 2010

The county seat of Kootenai County, Idaho, is located in Coeur d'Alene, a city on the majestic shores of Lake Coeur d'Alene. The county's geography, made up of over 20 lakes, mountain ranges and the Coeur d'Alene National Forest has made it a destination for outdoors enthusiasts and tourists from all over the world. The county, the third most populous county in Idaho, has over 83,000 parcels with an assessable value of over 13 billion dollars—the second highest net taxable value of all the counties in Idaho. In addition, the county has experienced a 30 percent population growth over the last 10 years.

The Challenge: A 1980's Legacy System

Kootenai County's Assessor and Treasurer's offices were using antiquated legacy systems to appraise properties and manage their tax billing and collection processes. According to Mike McDowell, Kootenai County Assessor, the nature of the County's properties and Idaho State law presented his office with unique challenges. McDowell explains: "Kootenai County being a recreational location has a very diverse property type mix as far as residential properties are concerned—we have everything from entry level 1000 square foot ranchers to seven million dollar estate type homes—and the same is true for our commercial properties which include several large resorts. In addition, Idaho State law requires that we physically inspect each property in the County at least once within each five year cycle. So we have to, basically, reappraise by physical re-inspection, 20 percent of the properties in the county each year. With our old system we were working harder each year, but not smarter." Laurie Thomas, Kootenai County Chief Deputy Treasurer agrees. "Our old tax system made it very difficult for our office to function properly, even though our staff worked very hard, we were not as productive as we could have been. In addition, because the Assessor's system was not integrated with the Treasurer's system, duplication of effort was a constant in our office."

The Solution: Manatron GRM & Manatron eGovernment

Realizing that their old system's architecture was never going to keep up with the County's increasing growth and the mandates of State law, the Assessor's office, after a long search, selected and installed Manatron's GRM ProVal—a comprehensive property appraisal system that features a highly productive, integrated sketch package and an extremely accurate valuation engine for calculating property values. According to McDowell, the selection of GRM ProVal was based on the system's ability to provide the county with many features that their old system did not, including a flexible valuation engine that would allow appraisers to use various approaches to determine market value. "It looked to be a very comprehensive system with many features that would allow users a great degree of flexibility both in the office and in the field" said McDowell.

Three years after the Assessor's office had installed GRM ProVal, the Treasurer's and Assessor's office jointly looked for a system that would provide for assessment administration as well as tax billing, collection and administration. Kootenai County worked with two other Idaho counties and the Idaho State Tax Commission in the development of the specifications needed for that new system. The Treasurer and Assessor worked closely together through the process of bringing the Manatron products into compliance with the requirements of Idaho laws, as each office have specific statutes they must follow. "This required a new level of communication and cooperation between our offices and also with Manatron," said McDowell. Thomas agrees. "This process lead to a much more comprehensive and efficient system, which in turn provides better services to our constituents" In the end, not only Kootenai County, but also the other two counties, selected Manatron's GRM Tax—a powerful and flexible, comprehensive property tax billing and collection solution for tax officials. "The major factors in the selection of the system, beyond costs, were that it promised to provide the functionality to maintain, bill, collect, and distribute taxes in a very simple, straightforward and user friendly manner. We needed a system like that in Kootenai."

As part of the GRM ProVal and GRM Tax integrations, Kootenai County also deployed Manatron's e Government which provides constituents with the ability to access property, tax and other information on the Internet.

The Process: Transition and Implementation

For both the Assessor's and Treasurer's offices the process of conversion from an antiquated system to implementation of their new systems presented many hurdles. "The Manatron team worked with us from the beginning to understand our process flows and all of our ultimate needs," said McDowell. "They asked a lot of questions and reached the point where they understood what we needed and how we needed it to work. Yet, they were always willing to listen to us if we had ideas on how to make it better." An example of this, according to McDowell was the issue of when to conduct quality control checks. "One of the 'aha' moments we had when transitioning to the new system was that although our old system didn't capture or process the amount of information that GRM ProVal does, it did provide for all the necessary quality control checks to be done at the front end, as the data was entered. So once we realized we wanted that same quality control in the new system, we developed the same process within GRM ProVal to increase the quality of the captured data each year prior to producing the assessment roll."

The challenges that Thomas and the Treasurer's office faced during installation and implementation dealt with the question of how GRM Tax would meet the needs of the County while complying with the complex guidelines of Idaho tax statutes. "The issue of compliance was at the forefront of everything we needed to do," said Thomas. "We worked closely together with a team of Manatron analysts—with GRM Tax at the center of the process. From there, we gathered all the specifics of the Idaho tax statutes and the analysts developed several models that allowed us to see how the software would work under each scenario. If the suggested models did not work, we went back to the drawing board—this was a great, thought-provoking process that allowed us in the county to look at how to implement new and better business practices. That was beginning of a very good partnership with Manatron."

The Results: Complete Systems Integration for Increased Accuracy, Productivity & Constituent Satisfaction

Beyond the many benefits that GRM ProVal has brought to the county's assessing process, McDowell points to

one feature to illustrate the overall value of the system. "With GRM ProVal, once we capture assessment value data we can build valuation models based on that information in order to track and reflect marketplace changes throughout the different types of properties we have in our database. This allows us to replicate those values with a very high degree of statistical certainty, saving us a great amount of time while increasing the accuracy and uniformity of our valuations." As an example of the time savings and productivity increase provided by GRM ProVal, McDowell points to the re-appraisals, that under State law, the County conducts every year for 20 percent of the county's properties. "With the old system, when we had to re-enter all data from scratch for each re-appraisal, a good appraiser was appraising between 8 and 12 parcels per day. Now with GRM ProVal, using the modeling process as a quality control measure to verify the accuracy of the data we have, we are able to appraise 25, maybe even 30 parcels a day." This allows our appraisers to conduct more analysis validating their appraisals. On the Treasurer's office side, according to Thomas her office has seen a decrease in manual and redundant tasks and increase in accuracy and productivity since GRM Tax was deployed. "First of all," said Thomas, "Is the flexibility the system has provided for us. We have immediate access to information that we were never able to have from the old system, so we can respond to constituent's inquiries immediately. In addition, because of faster processing times and the overall efficiencies provided by the system we have been able to increase our productivity while decreasing by three, the number of FTE's in our office." According to Thomas, before the installation of GRM Tax her staff would spend about two to three weeks in the process of exporting and printing tax bills. "Now," said Thomas, "The whole process takes us four to five days on average. And the collection, posting and deposit of tax payment timelines have also been shortened by over one month, which in turn increases County revenues. Payments are now posted and deposited on the day we receive them so the County can start drawing interest immediately."

Both McDowell and Thomas are aware of the increase in accuracy as well as the time and budget saving role the integration of GRM ProVal and GRM Tax has provided for the County. "We are fully integrated and that reduces redundancy and error," said McDowell. "Both GRM ProVal and GRM Tax use the same database. So our GRM ProVal assessment modeling and administration system produces a cadastre that is used as the basis to develop our tax charts, which in turn are used by the GRM Tax system in the Treasurer's office." Thomas said that, unlike before, the process is now

seamless and continuous. "It starts with the assessment values. From there we balance and reconcile to make sure our calculations tie-in back to the assessment numbers and that everything is good on the auditor's side. Then we run the tax calculations and actually run another balance to make sure we're still tying back to the assessed numbers. Once it all checks out, we go ahead and start printing the tax bills. While all of this may sound like a long process, it is not because everything we do is part of an automated process and part of the system's report generation capability. It gives

...because of faster processing times and the overall efficiencies provided by the system we have been able to increase our productivity while decreasing by three, the number of FTE's in our office."

us a high degree of control and assurance of quality output." In addition, both the Assessor's and Treasurer's office are very pleased with the benefits provided by Manatron's eGovernment. "Our use of eGovernment has allowed us to provide an excellent level of service to our constituents on the Web, while helping us to reduce office traffic by 30 to 40 percent." said McDowell. According to Thomas, Manatron's eGovernment solution provides a lot of the basic information that Kootenai County's constituents are looking for such as: description of property, name and owner's address. "And they can also view and pay their taxes on line," she added. All of that is available at no charge to the general public, while for "professional users" such as title companies, banks, attorney's and others, the County provides a monthly subscription service which helps Kootenai cover the cost of eGovernment's maintenance fees.

The next project for Kootenai County is the installation and implementation of Manatron GRM Recorder, which will be completely integrated with GRM ProVal, GRM Tax and Manatron's eGovernment. "Once deployed, GRM Recorder will give Kootenai a fully integrated property and revenue management solution, from a company that has earned our trust," said McDowell.

"Not only do we trust the products of Manatron, but also their people," added Thomas. "I've never had a situation where they weren't there. Even during one Thanksgiving, when we had a problem, people from Manatron were on the other end of the phone working to help me through it—and that's never changed."

Appraise This!



Habitat 67 (Montreal, Canada) Expo 67, one of the world's largest universal expositions, was held in Montreal. Housing was one of the main themes of Expo 67.

The cube is the base, the mean and the finality of Habitat 67. In its material sense, the cube is a symbol of stability. As for its mystic meaning, the cube is symbol of wisdom, truth, moral perfection, at the origin itself of our civilization.

354 cubes of a magnificent grey-beige build up one on the other to form 146 residences nestled between sky and earth, between city and river, between greenery and light.



Low Property Values Easier to Weather Than Volatility

Source: Spokesman Review (Spokane, WA) Opinion

Date: Tuesday, June 8, 2010

Reprinted with permission

Not long ago, soaring property values in North Idaho had many homeowners jittery, especially those on fixed incomes.

Their net worth was increasing handsomely, but so were their property taxes. That triggered anxiety for a lot of longtime residents who feared being taxed out of the homes where they built their lives and raised their children. They'd have to sell, forget about sentiment and move into lower-scale residences they could afford. Times have changed. The recession and housing bubble took care of that. For the third year in a row, Kootenai County's property tax base has declined, losing nearly 25 percent during that period, from \$16.6 billion at its peak in 2007 to \$12.6 billion for 2010.

In neighboring Spokane County, where the real estate boom wasn't as spectacular, residential property values declined this year for the first time in 36 years. The one-year drop in Spokane County home values was nearly \$1 billion - from \$23.2 billion in 2009 to \$24.2 billion in 2010. The Inland Northwest is not unique. According to a recent Rasmussen poll, only 27 percent of U.S. homeowners expect their home's value to increase in the coming year. That's lower than a month ago, although it's more optimistic than a year ago. Fifty-two percent think the value will go up in the next five years. Those sentiments mesh with the reality painted by assessors in

both Spokane and Kootenai counties. Ralph Baker and Mike McDowell, respectively, note that the latest figures are based on 2009 transactions, so they reflect the status as of Jan. 1. Today, nearly halfway through 2010, the numbers continue to decline.

Obviously, the recession and the collapse of the feverish housing market are to blame for sinking values, but it's intensified, according to Kim Cooper of the Coeur d'Alene Association of Realtors, by the pace of foreclosures. As lenders unload their losses they drag the market down even further. While fixed-income property owners' tax

...only 27 percent of U.S. homeowners expect their home's value to increase in the coming year.

fears posed a real and serious concern in a robust market, the slipping value of homes across the region now is more troublesome. It robs homeowners of what's often the largest component of their wealth. It dampens the construction market and the jobs it produces. And it seriously erodes local government's revenues, forcing significant cutbacks in public services. In time, conditions will improve. That Rasmussen poll, conducted a week ago, revealed that more than half of those questioned expect home values to rise over the next five years. That may mean renewed upward pressure on property tax bills, but it beats a collapsing real estate base.



The Idaho Association of Assessment Personnel

Visit us online!

www.iaapidaho.org

Come and check out the Idaho Appraisal Forum, ask questions, network, and communicate with other appraisers around the state of Idaho.

Looking for a new job or does your county need a new employee?

View or post appraisal employment opportunities around state of Idaho!

State Sets Licensing Requirements for Appraisers

Source: Idaho Business Review
by IBR Contributor
Published: May 18, 2010
Reprinted with permission

Valuing real estate as an appraiser requires education and experience. In the early 1990s the federal government mandated that all states require a real estate appraiser to be licensed in the state in which that person conducts appraisals. This mandate resulted from the collapse of the savings and loan industry at that time, similar to what is occurring today in real estate but on a smaller scale.

Prior to this period, appraisers were not licensed but many belonged to one of several professional appraisal organizations, which required their own educational and experience levels, as well as business and ethics standards for the membership.

Real estate generally falls under two categories: residential or commercial, thus licensing for appraisers is similar. In Idaho, there are four state licenses for fee appraisers, starting from the lowest level of experience and education: 1) a trainee license, 2) a licensed residential appraiser, 3) a certified residential appraiser, and 4) a certified general appraiser.

A trainee license allows someone new to the profession to get the experience needed to obtain a license while working under a certified appraiser. The minimum level of licensing, a licensed residential appraiser, is restricted to some types of residential property, whereas the certified general appraiser can appraise all property types.

Minimum education and actual experience requirements range from 75 hours of education, 2,000 hours of actual experience and passing a state exam, up to 180 hours of education, 3,000 hours of actual experience, having a four-year college degree and passing a state exam.

State requirements for the county assessor's office may surprise the public. As per Idaho state law, the county assessor is an elected position and does not require this official to have any appraisal experience (Idaho Code Title 34, Chapter 6, #34-621) or be certified with the State Tax Commission.

Thirty-five of the 44 county assessors (in Idaho) have their certification. County tax appraisers (employees of the

county assessor) must have certification from the State Tax Commission.

Each county tax appraiser is to obtain the property tax appraiser certification, which is a program consisting of initially two courses (16 hours) and 12 months of "in-house" experience. This level of education and experience is significantly less than that required by the state to be a licensed or certified fee appraiser. While not intentionally undermining the appraisal process, elected county assessors should strive to employ the most qualified appraisers for the public's best interest.

Some counties hire a state licensed/certified fee appraiser as a private contractor to help with county property assessments. Sometimes contractors are from outside their county and some are not experienced in the property types they have been contracted to value. Idaho law exempts these contractors and does not require them to have the appropriate corresponding state appraisal license since they are working for the county.

For some counties, these issues result in inaccurate property assessments. Yet Idaho state law places the burden of proof to correct an inaccurate property assessment on the property owner. In other words, the state supports the county assessor values. The property owner must file a formal written appeal and provide sales data to dispute the assessment value.

This process is time-consuming for the property owner and the county assessor's office, as well as the Tax Appeal commissions throughout Idaho. Additionally, the property owner is given only a three-week time frame in which to file an appeal. This process costs the county and taxpayers money.

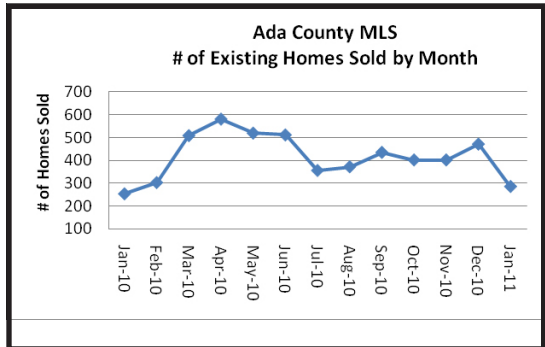
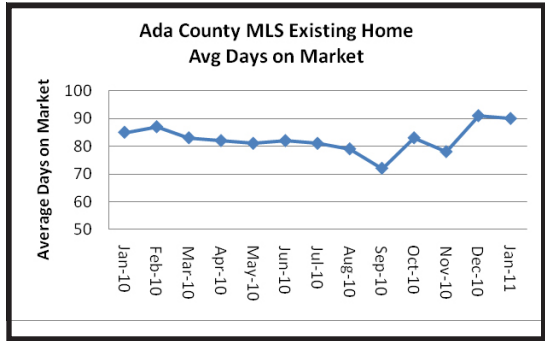
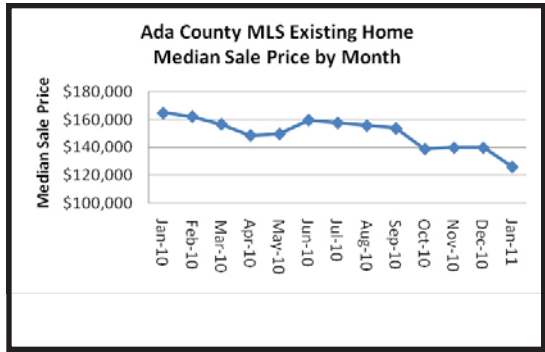
These are difficult times to be valuing real estate, and the most qualified people should be in the positions to do so. For example, designated members of the Appraisal Institute (Member Appraisal Institute, Senior Residential Appraiser and Senior Real Property Appraiser) are highly qualified appraisers with required levels of education and experience that surpass the state's requirements.

This article was written by Nancy Sommerwerck, MAI, president of the Southern Idaho Chapter of the Appraisal Institute and owner of Sommerwerck Associates in Donnelly. For more information, visit www.appraisalinstitute.org.

Market Watch

Ada County Home Prices

Ada County MLS Existing Home Sales Trends 2010			
Month	Median Sale Price	Avg. Days on Market	# of Sales
Jan-10	\$165,000	85	254
Feb-10	\$162,500	87	303
Mar-10	\$157,000	83	508
Apr-10	\$149,000	82	580
May-10	\$150,000	81	519
Jun-10	\$160,000	82	511
Jul-10	\$158,000	81	356
Aug-10	\$156,000	79	372
Sep-10	\$154,000	72	435
Oct-10	\$139,000	83	402
Nov-10	\$139,900	78	402
Dec-10	\$139,900	91	471
Jan-11	\$126,000	90	286



The Idaho Association of Assessment Personnel

Let your voice be heard!

Submit articles or ideas for IAAP newsletter articles to Alan Smith at asmith@adaweb.net or contact via telephone (208) 287-7252

IAAO Rep News

by Susan Ripley

Happy New Year to you all! I hope that the first month of the year has been kind to you. Of course, it has been long enough that we already broke all our New Year's resolutions! Or have we? How about this for 2011: becoming a candidate for a professional designation. Not a bad idea?

From time to time appraisers around the state ask me about professional designations. Someone must have made achieving a designation their resolution, as I am once again getting queries. We all know that working in the world of assessment we gain incredible knowledge while trying to make fair and equitable assessments on the properties in our respective counties. You can put some of that hard earned knowledge to work for you and get some letters after your name.

IAAO offers five internationally recognized professional designation programs. The available designations are:

- Assessment Administration Specialist (AAS) which recognizes professionalism and competency in administration.
- Certified Assessment Evaluator (CAE) which recognizes professionalism and competency in matters concerning property valuation for tax purposes, property tax administration, and property tax policy
- Cadastral Mapping Specialist (CMS) which recognizes professional and competency in cadastral mapping techniques that support valuation, administration, and property tax policy.
- Personal Property Specialist (PPS) recognizes

professionalism and competency in the valuation of personal property for tax purposes.

- Residential Evaluation Specialist (RES) recognizes professionalism and competency in the valuation of residential property for tax purposes.

Each of these designations requires the candidate to be a member of IAAO, and successfully complete IAAO Course 101 and IAAO Course 151 or an IAAO approved USPAP substitute. All designations, except CMS, require IAAO Course 102. Beyond that, requirements depend upon which designation you are seeking. My guess is that most of you have already met the basic requirements. Well, it's something to think about, isn't it?

If you are interested in obtaining a designation, or if you would just like to have more information, you can visit the IAAO web site (www.iaao.org) or contact me if there is anyway I can help.

If you would like to join IAAO, I can offer you almost two years of membership for \$200. Membership application is in this newsletter. You can join today and you will not have to pay dues again until January, 2013. But hurry, this offer expires March 31, 2011.

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

15th Annual GIS/CAMA Technologies Conference - Exhibits & Sponsorships



**Memphis, Tennessee
February 28 - March 3, 2011**

Featured Topics: Achieving Mobile Solutions for Appraisers.
Featured Speakers: IAAP Vice President Alan Smith and Ada County Residential Appraiser Carly Wantulok

ENDS MARCH 31, 2011



INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS



2 FOR \$200!

JOIN NOW!

DON'T PAY AGAIN UNTIL JANUARY 1, 2013!

Good things come in pairs, so IAAO offers you the chance to get up to two years (or more!) of membership for only \$200.

Join now and don't pay dues again until January 1, 2013! Take advantage of this incredible \$200 membership offer before it expires on March 31, 2011.

Double up on your initial membership term and participate in IAAO's many benefits, including:

- AssessorNET, IAAO's members-only online discussion forum
- Free subscriptions to IAAO's highly respected publications
- IAAO's world premier library and research services
- Educational opportunities and the ability to earn a professional designation
- Discounts on conferences, seminars, books and more

TOTAL MEMBERSHIP DUES \$ 200

For information about an accredited membership designation, go to www.iaao.org.

If paying by check, please make check payable to IAAO in U.S. Funds and mail to: IAAO, P.O. Box 504183, St. Louis, MO 63150-4183 (The returned check charge is \$25.00)

Questions? Call 800/616-IAAO

Name _____ Title _____

Jurisdiction/Firm _____

Office Street Address _____

Office City _____ Office State/Province/Country _____ Office ZIP/Postal Code _____

Office Phone _____ Office Fax _____ Office E-mail _____

Home Street Address _____

Home City _____ Home State/Province/Country _____ Home ZIP/Postal Code _____

Home Phone _____ Home Fax _____ Home E-mail _____

Send mail to: Office Home Check here if you do not wish to receive membership e-mails. E-mail is a vital link between IAAO and its members. It is IAAO policy not to sell, rent, or distribute e-mail addresses.

Susan Ripley
Person referring applicant (if anyone)

Check here if you are an elected official.

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.

Signature

Date

Please indicate if you have been convicted of a felony or crime of office which may reflect on your ability to abide by the IAAO Code of Ethics and Standards of Professional Conduct. Yes No

Office use only:
24200FE

IAAO MEMBERSHIPS (Select one)

Regular Membership

is available to: all officers, officials, and employees of a governmental authority or jurisdiction who have any or all of their duties related to property valuation, property tax administration, or property tax policy; all persons engaged as individuals, or employees of an organization, who exclusively spend their time to provide professional services to governmental officers, officials, or offices of a governmental authority or jurisdiction in support of the property valuation, property tax administration, or property tax policy functions. Professional services do not include the providing of hardware, software, equipment or the sale of either goods or services to governmental agencies.

Associate Membership

is available to: all officers, officials or employees of governmental agencies who do not have any duties directly involved in property valuation, property tax administration, or property tax policy; all officers, administrators, employees and enrolled students of educational institutions; individuals involved in or interested in property valuation, property tax administration, or property tax policy; any member of any organization, group, or association, whether local, regional, national, or international, interested in property valuation, property tax administration or property tax policy.

Councils and Sections Interest Areas

(you may join more than one at no additional charge)

- Public Utility Section
- Computer Assisted Appraisal Section
- State and Provincial Council
- Metropolitan Jurisdiction Council
- Mapping and GIS Section
- Personal Property Section
- Tax Collection Section

Dues are payable in advance.

Please complete this application and return with payment of dues: If paying by credit card, please provide the information requested below and fax to 816/701-8149.

- VISA
- MasterCard
- AMEX

Cardholder Name (Print) _____

Card Number _____

Expiration Date _____



Promoting Education • Communication • Excellence

The Idaho Association of Assessment Personnel

Membership Application

Name _____

Address _____

County/Agency _____

Job Title _____

Areas of specialization

- Manufactured Homes
- Commercial
- Residential
- Other _____
- Personal Property
- CAMA
- Mapping

Dues are \$15 per year, renewable January 1 of each year. Send to:
Carrie Sandirk, Treasurer
190 E Front Street Suite 107
Boise, ID 83702

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.