

Promoting Education • Communication • Excellence

The Idaho Association of Assessment Personnel

From the President

Hello, I am so thrilled to be your IAAP President for 2012-2013. I have enjoyed the last 3 years of serving as an officer and look forward to the upcoming year.

As I glance at the calendar, I realize this year is speeding by, and we are fast approaching 2013. I want to take a quick moment to thank you all for being members of this organization. IAAP is a wonderful networking and educational tool, and I urge you to contact us if there is anything we can do to assist you or your county. As always, I ask if you have special education needs in your area, to please let us know. We can provide specifically tailored classes if there is enough interest in any appraisal subject.

This year marks the renewal of the IAAP Peer Directory, and I urge all assessors and office managers to begin compiling a list of your employees, their positions and contact information. This information is a very valuable tool for appraisers across the state. I use the directory many times a year as I compile the Transient Personal Property reports and send them to each county.

As you will see in this issue of our newsletter, this year has been full of great networking and social experiences for the counties and IAAP members. I hope to see you all at our Annual Summer School Luncheon this summer. Have a wonderful holiday season!!

Rachel Baird

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News

Winter 2012 Edition

IAAP OFFICERS







Vice-President Carrie Sandirk csandirk@adaweb.net



Secretary Mark Harvey mharvey@payettecounty.org



Treasurer Shelby Ugarriza sugarriza@adaweb.net

Director-at-Large Jan Barnard Jan.Barnard@tax.idaho.gov



Past President Alan Smith asmith@adaweb.net

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County Spotlight:





Canyon County is a county located in the southwestern part of the state of Idaho and was formed on March 7, 1891. It was originally called Payette County (1917) and the southern portion of Gem County (1915). There have been opinions of which river's canyon for which it is named – either from the Boise River near Caldwell or the Snake River canyon.

County V	itals
Founded	1891
Seat	Caldwell
Largest City	Nampa
Total Area	603.5 sq mi
Land Area	589.7 sq mi
Water Area	13.8 sq mi
Population Total	188,923
Population Density	223/sq mi
Time Zone	Mountain
Website	www.canyonco.org
Named For	Boise River Canyon
Demogra	phics
Median Resident Age	30
Median Household Income	40,377
Average Commute to Work	24.4 min
Assessment Statis	tics Overview
Total Number of Parcels	87,500
Residential Parcels	60,000
Manufactured Homes	5,100
Agricultural Parcels	8,700
Commercial Parcels	7,500
Personal Property Parcels	6,200
Total Assessed Value	9,825,546,000
Total Assessed Value Change	Down 5.38% from 2011

Meet your President... Rachel Baird



I am a Personal Property Appraiser for Ada County and this year's IAAP President, I am thrilled to be a part of this organization and have enjoyed the last 3+ years being an officer. I started working for Ada County in 2007 after a stint in Real Estate. I have been a salesperson my entire life, selling cars and finance for many years in California before coming to Idaho and switching to Real Estate. I enjoy seeing things from a new perspective in my current position.

I enjoy taking classes and learning, and I hope to bring more class opportunities to the members of IAAP. Please contact us if you have specific educational needs in your county.

I lead a hectic life, full of go, go, go...besides my position at Ada County and IAAP, I am also a photographer, a part time college student and the mother of a very active 9 year boy. Besides photographing the many beautiful landscapes, mountains and rivers that Idaho has to offer, I specialize in "Concept Portrait Work" working with models and everyday folks to photograph themed shoots.

Appraise This!



Keep it Under the Hat...

Miner's Hat Realty 300 E Cameron Ave Kellogg, ID 83837 Phone: 1-800-328-0856 http://www.minershatrealty.com

The building was constructed adjacent to Highway 10 in Kellogg during the late 1930's. The neon tube lighting system that creates the image of the carbide lamps used by miners of that era is still burning over the Miner's Hat Realty offices.

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News from IAAO: Conference 2012

by Alan Dornfest

The IAAO annual conference was held in Kansas City, MO from Sept. 9 - 12 this year. Both the state tax commission and Ada County were well represented. For the STC, we had Steve Fiscus, Jan Barnard, Robert Rios and me. Robert's working on becoming an IAAO certified instructor and took an ITW (instructor training workshop) as well as attending the conference sessions. Congratulations to Ada County, where the assessor's office worked hard for and received IAAO's Certificate of Excellence. They're the first, but I'm sure not the last, of our counties to do so.

I gave two presentations – one with the Technical Standards Committee that I currently chair and one with IAAO staff member Chris Bennett. The Standards Committee presented updates on several standards under redevelopment – Appeals, Professional Development, Mass Appraisal, and the Guide to Assessment Standards. I presented the final outcome of the 2011 Ratio Study Survey. It's been interesting to watch how states have adopted PRD standards based on IAAO guidance, but are not moving rapidly toward using confidence intervals to measure compliance with assessment level requirements. My second presentation dealt with the challenges we face when trying to dispel property tax myths and clarify property tax policy while working with the media. Part of the impetus for this second presentation was the referendum to abolish all property taxes that was voted on, and ultimately failed overwhelmingly, in North Dakota. Many public policy experts in the U.S. believe that local governments could not survive without the fiscal autonomy provided by the property tax, so maybe the defeat of the referendum in North Dakota was a vote of confidence for local government (you guys need kudos once in a while).

I attended several interesting sessions – the opening speaker talked about bureaucratic roadblocks that confound the process of government administration much in the way a clogged pipe interferes with the flow of water (he used a twisted, contorted pipe as a prop). It's a message we all could learn from. I also went to a technical session on measuring vertical equity (sort of an advance requiem for the PRD, which many statisticians want to see retired as inadequate) using a new statistic IAAO is on the verge of incorporating (alongside the PRD) into the Standard on Ratio Studies. The new statistic is the PRB – price related bias, which measures the degree to which assessments rise or fall in relation to sale price as sale price doubles or halves. So, for example, when you get a PRB of -0.12, assessment ratios decline by 12% every time sale prices double. It's all about meaning and we're always trying to give assessors understandable tools with which to better evaluate their results.

In the realm of tax policy, I attended a very interesting session on the effectiveness of property tax incentives for business. The Lincoln Institute of Land Policy sponsored this session and we heard a report from economist Daphne Kenyon (one of the co-authors of Fundamentals of Tax Policy), who has studied this area extensively and differentiated between companies which export products but do not compete with other local industries and those that are in direct competition locally.

Post Conference Workshop on Mass Appraisal

On Monday, during the conference, I facilitated a focus group meeting designed to develop an understanding of how other nations (outside the U.S. and Canada) view our standards. On the last day of the IAAO conference, I ran into Bob McQuade outside my hotel as he was heading back to the conference and I was waiting for my ride to the airport. I had to leave the Kansas City conference early, as IAAO was sending me to an international workshop on mass appraisal uses, practices, and precepts being held in IAAO and the Technical Standards Committee have been asked to develop Cyprus. internationally applicable standards on mass appraisal. It's quite a project and we have been struggling a bit with what such a standard would incorporate. At the international workshop I learned more about the many facets of mass appraisal around the world. For example, we struggle in Idaho over the lack of a sale price disclosure law. Well, in many countries transfer and capital gains taxes are so high (transfer taxes of 10% and more are not uncommon) that they are proving to promote dishonesty in reported sales prices. I was impressed by the professional and technical expertise so obvious in presentations from nations such as Slovenia, Lithuania, Germany, and even Tanzania. The biggest gap is backup from the professional publications to support mass appraisal, which is not the traditional approach in these nations, but is desirable from both economic and uniformity perspectives. There's also a lot of concern about transparency, which has led to countries putting mathematical models for mass appraisal on their websites. Overall, the message from around the world has been that they have great respect for what IAAO has done in the area of mass appraisal and are desperate for the support an IAAO standard can provide. We're sincerely hoping to be able to fill this gap within the next several months.

At the workshop I made a presentation on IAAO's products relating to mass appraisal and discussed the various approaches to and governance of this process in the U.S. and Canada, using recent surveys on administrative procedures, tax policy, and ratio study practices. The most difficult thing for the rest of the world to understand is the diversity in the U.S. where we have over 12,000 assessing jurisdictions and appraisal administration ranging from everything run by the state (eg: Montana and Maryland) to absolutely no state involvement (eg: Delaware and Hawaii). Mass appraisal elsewhere in the world is more likely to require acceptance by the national government, even if appraisals and assessments are produced locally (often by local municipalities).

The Cyprus workshop was sponsored by a study group within a larger organization known as the International Federation of Surveyors. The parent organization represents 88 countries and includes geospatial and engineering disciplines, as well as appraisal and property tax. Other than dealing with driving on the left for only the second time in my life and getting hopelessly lost in narrow streets with limited signage – not to mention a donkey tied to a post in such a way that it blocked half of one narrow road (ok, it was really a cute way of advertising donkey rides, but sure scared me), everyone was very accommodating and I rarely encountered anyone without a good command of English (all of the workshop presentations were in English, something I had been concerned about beforehand).

<u>Planning for 2013</u>

Yes, I know the 2012 conference is barely over; but it's not too soon to start thinking about 2013, when the annual IAAO conference will be in Grand Rapids, Michigan, August 25th through the 28th. In addition to the policy sessions that tend to be of greatest interest to me, there are always a large number of CAMA and appraisal oriented sessions. These typically expose appraisers to cutting edge technology and practical approaches to sticky There's also an extensive vendor display each year, well worth current problems. exploring. Conference is also an opportunity for you to network and share experiences and solutions you've come up with. IAAO is always interested in getting a fresh look and I'd encourage you to consider giving a presentation next year. I know that often funding for travel is difficult or impossible to obtain. However, IAAO does have a scholarship fund that can pay up to \$1,000 for members to attend events of this nature. I'd be glad to walk applicants through the procedure (which no longer has embarrassing financial disclosure components), so go to the website (<u>www.iaao.org</u>), call IAAO directly, or let me know if you are interested. Whether you are an IAAO member or plan to attend the conference, IAAO standards can be freely downloaded at their website and I encourage you to do so. You can also access exposure drafts for new or revised standards currently under On behalf of the Technical Standards Committee, I want to encourage consideration. everyone to read the standards and the drafts and send us your comments (direct to me would be fine) so we continue to refine these products to best meet your needs.

78th Annual IAAO Conference

Kansas City – Education, History and Reward

by Shelby Ugarriza, Ada County

This year marked the 78th Annual IAAO Conference held in Kansas City, Missouri. A number of employees from the Ada County Assessor's Office attended to accept the Certificate of Excellence Award earned by our office, thanks to the diligent work by all our staff.

The experience rewarded us all with not only education, but history of a state many of us had never had an opportunity to visit.

Education:

The many educational sessions focused on the following tracks:

- Commercial: Real and Personal Property
- Personal Development
- Residential Appraisal
- Special Topics
- Tax Policy and Assessment Standards
- Technology
- Management



Everyone was able to attend several sessions that had fascinating speakers, entertaining props and stories, as well as presentations on technologies, something of which I am particularly interested in. For the management session, many attended a lecture offered by Ken Miller with the Change and Innovation Agency wherein he discussed how to improve performance and tools to improve the ways government agencies serve their citizens. For the technology session, a few of us attended (and I have to say the room was PACKED) "How the iPad Can Help Your Office Improve Accuracy and Efficiency" given by employees of King County, Washington. This was an incredibly groundbreaking session of how their assessor's office has implemented the use of modern technology to make the appraisal process mobile with the use of the iPad. It was fascinating to see the technology used for such a specific purpose, and I was proud of the excitement their office had when sharing it with everyone else. A "Special Topics" session included several different lectures including one discussing the 50-year history of Walmart including real estate development, logistics and ad valorem assessment. Although this only represents a few of the sessions we attended, each one was very informative, interesting and entertaining.

History:

Some of the employees attending the conference were able to extend their visit as a vacation on the arrival or the departure of the week. Kansas City is quite a historical site. Jesse James' home is there; there was a new September 11th memorial erected the week we were there from a piece of the towers

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they had acquired; the Titanic exhibit was just departing on the day most of us arrived, so a few were able to scoot over there to view the 300-plus artifacts and relics discovered and salvaged; and the IAAO headquarters is quite historic on its own.

The IAAO headquarters building was purchased in 2004 and houses many of the employees. It was built in 1908 and had been the home to many linen companies and was eventually listed on the National Registry of Historic Places. It made quite an impact with its visitors this year, and is something IAAO can definitely be proud of.

The cultural aspect of Kansas City can certainly not be forgotten. After conference hours, attendees could experience a variety of restaurants, shops and museums. The National World War I Museum was also a favorite along with the Nelson-Atkins Museum of Art which displays approximately 34,500 pieces of art including sculptures, paintings and several artifacts. It was estimated to spend about four hours touring this museum.

We were able to spend some evenings taking in some local cuisine. Of course, we all voted on barbecue almost every time. The first was Jack Stack's BBQ, and with my love of BBQ, I thought it was excellent. I had never cared that much for the pulled pork sandwiches, but they served a creamed corn as a condiment on the sandwich, and now I'm hooked!!







Another day we tried Arthur Bryant's BBQ in the heart of town. This was especially interesting to me because I've been told they were the champions on an episode of "Throwdown with Bobby Flay." He's a hard one to beat, so it was only natural we just HAD to try this BBQ!!

Reward:

As I mentioned, the Ada County Assessor's Office was awarded the Certificate of Excellence. The staff worked very diligently from the fall of 2011 straight through March of 2012. In short, (and I mean REALLY short), we compiled answers, explanations and exhibits to every question asked of us and had

to format all information in a professional and specific manner. It has been likened to a college thesis. The hard work paid off when we got word we had "passed the test."

It was a proud moment to accept the award, and we are so excited to be a part of a state that, I'm sure, will only have more and more counties be nominated. We know we're a great state full of wonderful counties and exceptional people, and I will definitely encourage everyone to start working toward the certificate if you haven't already. It is an excellent recognition of the superb job you are doing.

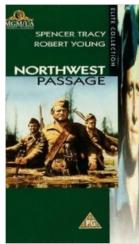


From left to right: Mark Southard, Shelby Ugarriza, IAAO President Debbie Asbury, Assessor Robert McQuade, Diana Starkey, Carrie Sandirk, Iana Kingsbury

Overall, the trip, the purpose, the people, the history and the food were amazing, and I was so proud to be a part of it.

Did You Know?...

There have been several movies filmed in Idaho. These are just some of them...(thanks, imdb!)



McCall & Vicinity – 1940



Sun Valley – 1941



Lewiston – 1954



Sun Valley – 1956

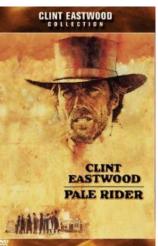


Pierce & Reubens – 1975





Driggs – 1980



Builder & Silver Creeks, Vienna Mine In the Sawtooth Nat'l Forest – 1985



Boise – 1989



Wallace – 1997



Worley & Plummer (Coeur d'Alene Reservation) - 1998



Preston – 2004

IAAO Coming Events

- December 12, 2012: Golf Course Personal Properties Valuation Webinar
- December 13-14, 2012: 33rd Annual Legal Seminar: The Double Tree Magnificent Mile, Chicago, IL
 - The Legal Seminar offers the unique perspective of members who are primarily involved in legal issues. The seminar presents substantive and procedural developments in laws that affect assessments and valuation. Sessions include:
 - Case Law Updates
 - Unique Valuation Problems
 - National Trends and Issues in Valuation
 - Public Policy and Ethics
- January 25 26, 2013: Executive Board Meeting, Sacramento, CA
- January 29, 2013: Deadline for 2013 IAAO International Conference Call for Presentation Submissions
- February 8-9, 2013: IAAO Leadership Days, Kansas City, MO
- March 4-7, 2013: 17th Annual GIS/CAMA Technologies Conference, Albuquerque, NM
- April 5-6, 2013: Executive Board Meeting, Kansas City, MO
- July 12-13, 2013: Executive Board Meeting, Boston, MA
- August 25-28, 2013: 79th Annual International Conference on Assessment Administration, Grand Rapids, MI
- October 4-5, 2013: Executive Board Meeting, West Palm Beach, FL
- November 1-2, 2013: IAAO Leadership Days, Kansas City, MO
- December 5-6, 2013: 34th Annual Legal Seminary, Fort Worth, TX

IAAO Educational Offerings in Idaho

- 101 Fundamentals of Real Property Appraisal, Boise January 7-11, 2013
- 102 Income Approach to Valuation, Boise January 7-11, 2013
- 201 Appraisal of Land, Boise, January 7-11, 2013
- 311 Residential Modeling Concepts, Boise January 7-11, 2013
- 400 Assessment Administration, Boise, January 7-11, 2013
- 402 Tax Policy, Boise, January 7-11, 2013

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- 650 Cadastral Mapping, Boise, January 7-8, 2013
- 651 GIS for Assessors, Boise, January 9-10, 2013

The Idaho State Tax Commission sponsors the offering listed above. For more details, please contact Jan Barnard at (208) 344-8365.

IAAO Offers Online Courses!!

Web-based courses are your gateway to convenient and flexible online training.

What are the benefits of taking an online course?

- Affordable
- Effective
- No travel costs
- Self-paced
- Available on demand

The following self-study courses are now available online:

- New! Workshop 452 Fundamentals of Assessment Ratio Studies / FAQ Page
- An Introduction to the Cost Approach to Value
- An Introduction to the Sales Comparison Approach to Value
- An Introduction to the Income Approach to Value
- Site Analysis
- <u>Mass Appraisal of Residential Property</u>

Other online course offerings include:

- <u>Commercial Case Study Review</u> designed to prepare new CAE candidates to take the commercial case study examination.
- IAAO Standards of Professional Practice and Ethics the online version of Workshop 171.
- <u>SPSS For Appraisers</u> designed to introduce appraisers to the use of the generic statistical package called SPSS to perform some basic analyses
- Mathematics for Assessors the online version of Workshop 150.



Do you have an idea for an article? Do you have a picture you'd like to share with your peers? Please e-mail me at <u>sugarriza@adaweb.net</u>. I would love any ideas, interesting facts, pictures to share and suggestions of articles and columns. We are always trying to make this newsletter most interesting for <u>everyone</u>, so to do so, all interest is encouraged!

Thank you!!

Would you or someone you work with like to be a member of the Idaho Association of Assessment Personnel?

It's simple! It only takes a completed application along with a payment of \$15 for annual membership dues. You will have access to a range of communication, networking and education opportunities. And don't forget our annual member luncheon held in July of each year.

Please send each application and payment to:

Idaho Association of Assessment Personnel ICO: Shelby Ugarriza, Treasurer 190 E Front Street, Suite 107 Boise, ID 83702

You're welcome to call or e-mail with any questions at 208-287-7248 or <u>iaap08@gmail.com</u>

Additional applications can be downloaded at <u>www.iaapidaho.org</u>

POSITION VACANCY KOOTENAI COUNTY

Residential Appraiser II – Assessor's Office Salary: \$16.91 to \$24.57/hr DOE + full benefits **OPEN UNTIL FILLED**

The appraiser position opening is an opportunity for any trainable professional with a strong work ethic, aptitude for semi complex and complex problem solving and ability to multi-task in the assignments given.

Minimum requirements: Performs detailed appraisals of residential, rural and agricultural properties for property tax purposes, utilizing appraisal software on a personal computer.

Requirements: Bachelor's Degree in business or related field or equivalent years of education and experience. MS Office XP, Windows XP proficiency preferred or ability to obtain within the 1st year of employment. Licensed real estate appraiser or certified property tax appraiser as designated by the Idaho State Tax Commission preferred. Must possess valid driver's license and ability to be insured.

Please submit the required Kootenai County application (Note: The application can be printed off the website <u>www.kcgov.us</u>), cover letter and resume to: Kootenai County, Attn: HR Dept, PO Box 9000, Coeur d'Alene, ID 83816-9000, or visit the website at <u>www.kcgov.us</u> for a full job description or pick up an application or drop off a completed application at 451 Government Way, 2nd Floor, Administration Building, Coeur d'Alene, or call 208-446-1641 for assistance. Preemployment drug test required for all positions. EOE

If you would like to post a career opportunity or other classified ad, please contact us at <u>iaap08@gmail.com</u> or call 208-287-7248.

IAAO News

Have you been thinking about becoming a member of IAAO, but just haven't gotten around to joining? Well, the time in is now. IAAO is offering new members the chance to get up to two years of membership for only \$200. New members who join now won't pay dues again until January 1, 2015. The sooner you join the more you save. There is an application in this newsletter to help you get started. This is a deal not to pass on.

If you are a member who is having some financial difficulty with coming up with the cash for your renewal, IAAO has a Hardship Grant Program. Funding is made available by the Executive Board, and of course there are guidelines. Grants are in the amounts of \$100 with the remaining balance to be paid by the member. The application has four questions you must answer, one of course justifying why you need the financial assistance. Other questions include if you have received financial assistance from any IAAO scholarship fund; how much of the membership you personally incur; and a description of previous IAAO activities. The application can be found on the web site, but if you are having difficulty finding it, let me know.

The 78th Annual Conference was a success, and if you attended, you already knew that. For those who haven't attended, you can purchase the proceedings. Cost is \$35 for members and \$55 for nonmembers. These can be purchased from the IAAO web site, and, as always, if you have any questions, please let me know.

I hope that everyone has survived Board of Equalization and is now on to State Board of Tax Appeals. Remember that IAAO is a resource for you.

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

2 FOR \$200



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, 2015! Take advantage of this incredible \$200 membership offer before it expires on March 31, 2013.

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 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	Ti	tle	
Jurisdiction/Firm			
Office Street Address			
Office City	0	ffice State/Province/Country	Office ZIP/Postal Code
Office Phone	Office Fax	Office E-mail	
Home Street Address			
Home City	Н	ome State/Province/Country	Home ZIP/Postal Code
Home Phone Send mail to: 0 Office [Alan Smith	E-mail is not to sel	Home E-ma re if you do not do not wish to rece a vital link between IAAO and it's me I, rent, or distribute e-mail addresses	ive membership e-mails. mbers. It is IAAO policy
Person referring applicant		Check here if you ar	e an elected official.
with the requirements of the	he IAAO Code of Ethi	nal Association of Assessing Offi cs and Standards of Professional on, pay the established dues, and	Conduct. If accepted for
Signati	ıre	Date	
Please indicate if you hav	e been convicted of	a felony or crime of office	Office use only:

IAAO MEMBERSHIPS (Select one)

Standards of Professional Conduct. Yes No

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 o 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.

Section Interest Areas

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

24200FE

- Public Utility Section
- Computer Assisted Appraisal Section
- 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

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The Idaho Association of Assessment Personnel

Membership Application

Name:

Address:

County / Agency:

Job Title:

E-Mail Address:

Areas of Specialization:

- Manufactured Homes
- Commercial
- Residential
- Other _____

- Personal Property
- □ CAMA
- Mapping

Dues are \$15 per year and renewable January 1st of each year. Please send to:

International Association of Assessment Personnel ICO: Shelby Ugarriza, 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 communication 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; to keep members aware of new laws and their impact; and to advance the concept of excellence and equity in the ad valorem appraisal process.