



The Idaho Association of Assessment Personnel

Promoting Education • Communication • Excellence

From the President

Greetings fellow IAAP members! Hopefully the holidays were enjoyable to all of you and may 2010 be a very prosperous year. By now we are all checking our bank accounts wondering how we are going to pay for everything. Somehow we survive Christmas and the New Years celebrations each and every year.

Now, depending on your office proximity to the Treasurer's office, hopefully you are able to raise your head without being caught in the eyes of an occasional disgruntled taxpayer. I know there is no such thing as a good time to pay property taxes, but whoever thought of having taxes due at Christmas time, must have had a bad childhood.

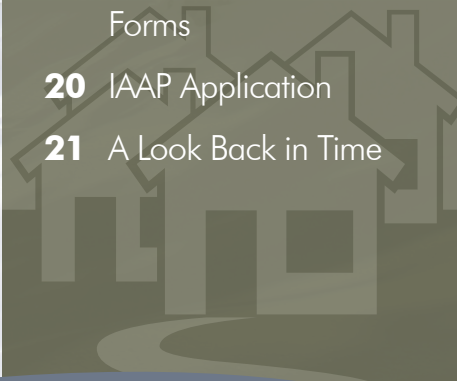
This new year will be a challenge to every assessor and appraiser given the state of

the economy. A couple of points of interest for this year are the decrease in the homeowner's exemption (see page 5). The adjustment downward is a direct reflection of the real estate market for residential property as a whole for the state. Then there is always the possibility of certain types of property values that may require being raised. Increasing values is particularly difficult to explain to the taxpayer when the market is the way it is. The times we are in probably have not been seen by the majority of appraisers and assessor's alike. On pages 8-19 there are examples of some Idaho counties Board of Equalization protest of valuation forms. The forms are not intended to indicate what may be ahead of us this year, but rather information data only.

George Green
IAAP President

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Winter 2010 Edition

News

IAAP Officers



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IAAO Rep News

IAAO Representatives, of which I am one, receive a monthly newsletter called "Rep Rap". Besides keeping the rep informed of the IAAO happenings, there are several features. One of the features is "IAAO Rep of the Month". December's Rep of the month was Alan Smith, of Ada County and IAAP secretary. Congratulations Alan!

We are in the beginning of a new assessment year, but it seems the past year is still upon us through the State Board of Tax Appeals Hearings. Here in Latah County we have a total of five appeals. For us that is a lot. Don't forget to use IAAO as a resource for information and contacts to help with appeals. The IAAO web library has added a new Reference Desk to help members' more easily access information.

Budgets are getting cut every where. I'm sure your county is no different. Because of those cuts, it can become more difficult to attend conferences and meetings. It is especially difficult when you live far from the events and cannot easily drive. This year the IAAO annual conference will be held August 29-September 1, 2010 in Orlando, FL. If you begin planning and saving now, you can attend the conference and maybe extend the stay for a little vacation. I have read many accounts in the IAAP newsletter of the wonderful experience of attending the IAAO annual conference. I know from experience how wonderful the conferences are. So, begin budgeting now. And, see you in Orlando.

If you are not a member of IAAO and would like to be, I can offer you half price first year membership. Just complete and send in the IAAO Membership Application in this newsletter.

Happy New Year to all!

Susan Ripley
sripley@moscow.com
208-892-4569

Just for laughs



The market is upside down!

News from IAAO

by Alan Dornfest

Updated Standards

Always a high energy group, the Technical Standards Committee really went into high gear during the latter part of 2009. If you go to the IAAO website (www.iaao.org), you can find exposure drafts of the following revised standards:

- Standard on Property Tax Policy
- Standard on Assessment Appeal
- Standard on Oversight Agency Responsibilities
- Standard on Mass Appraisal of Real Property
- Standard on Ratio Studies

While most of the changes are intended to update the direction given and to maintain consistency with other IAAO publications, you might want to read over section 3.3.5 in the Standard on Mass Appraisal of Real Property. With the changes, this section now goes into greater detail on electronic alternatives to periodic on-site property inspections. It may well be worth having some discussions along these lines for the Idaho rules that define reappraisal.

In addition to these standards, the Committee will be tackling a new standard on sales validation this year and may begin work on updating the 2008 Ratio Study Survey. My term on the Committee expired December 31, 2009, but I'm really excited that Bob Gloudemans – who I'm certain has written more about ratio studies than anyone in our history – is joining the committee as a new member.

Hot Topics

Last summer I wrote about the project to develop a guide for dealing with and verifying foreclosure related sales. This was a really hot issue last spring and remains important in many areas today. Accordingly, IAAO leadership assigned the Research Committee a project to develop a guideline. IAAO members can download the results, *A Guide to Foreclosure-Related Sales & Verification Procedures*, which addresses many of the related issues faced by appraisers.

Despite cooling or even down markets in many areas, fall 2009 saw renewed interest in developing a sort of "white paper" on assessment caps. Nineteen states (including the District of Columbia) have some sort of limitation on annual assessment increases. We've seen Idaho legislation

along these lines proposed nearly every year for the past several years. What's right or wrong about these caps? Who are the winners and losers? Amazingly, Minnesota had caps that were allowed to expire when they learned that the intended winners were actually losers! Again, the Research Committee was assigned the project and asked me to participate. The draft document has just been submitted to the IAAO Executive Board for review and we are hoping to have it approved before the end of January.

PTAPP may not be the world's most pronounceable

IAAO members can download...A Guide to Foreclosure-Related Sales & Verification Procedures, which addresses many of the related issues faced by appraisers.

acronym, but the Property Tax Assessment Policies and Practices survey provides a wealth of property tax policy information that is very useful to legislators and policy analysts, provided it is up to date. The survey addresses U.S. state and Canadian province property tax policy and administrative issues ranging from types of personal property subject to taxation to computer software to educational requirements for appraiser certification. The last such survey was completed in 2000 and many laws and practices have changed. The survey was sent to state and provincial contacts in December and responses will be reviewed by the IAAO Communications Committee (that I'm now part of) at its mid-February meeting. Last time around, a comprehensive book was prepared – it's been a valuable resource – and I'm hopeful that a new publication will be developed by the end of this year – stay tuned.

IAAO Leadership

As of the first of this year, Bill Carroll, from Georgetown, Texas became IAAO President. Until March, 2009, Bill was the appraiser (equivalent to an Idaho assessor) of Williamson Appraisal District in Texas. I served with Bill on the IAAO Executive Board from 2000 – 2002, consider him a true friend, and know that he will listen to our concerns. Bill attended most of the summer Idaho Assessors' Association conference in Orofino and shared his experiences with the group during many of the discussions.

IAAO MEMBERSHIPS

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.

Affiliate Membership

is open to groups or associations of public officials, employees or citizens interested in property valuation for property tax purposes, property tax administration and property tax policy. (For application and information please contact: membership@iaao.org)

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.

TOTAL MEMBERSHIP DUES

\$ _____

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

VISA Cardholder Name (Print) _____
 MasterCard _____
 AMEX Card Number Expiration Date

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)



INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS MEMBERSHIP APPLICATION

Half-price referral application

Join IAAO and register for seminars at the reduced member rate!

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 have an e-mail address or do not wish to provide an e-mail address. *E-mail is a vital link between IAAO and it's 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:
H91RZ

Proration schedule

Date Application Received	January - March	April - June	July - September	October - December
Regular Member	\$87.50	\$65.63	\$43.75	\$87.50
Associate Member	\$90.00	\$67.50	\$45.00	\$90.00

****Join in the 4th quarter and don't pay again until Jan. 1, 2011. Enjoy as much as 3 months free**

Prices are quoted in US dollars and are subject to change. Prices are guaranteed through 12.31.09

Councils and Sections Interest Areas

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

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

IAAO Professional Designation Program: Offering Educational Advancement and Career Development Opportunities

by Alan Smith

Looking for a way to pursue educational opportunities, while continuing to advance your career? The IAAO offers a great way to accomplish this. How you may ask? Pursue a professional designation. The IAAO offers professional designations for nearly every occupational interest relating to ad-valorem appraisal. The Professional Designation Program confers five internationally recognized professional designations as follows:

- Assessment Administration Specialist (AAS)
- Certified Assessment Evaluator (CAE)
- Cadastral Mapping Specialist (CMS)
- Personal Property Specialist (PPS)
- Residential Evaluation Specialist (RES)

Earning a professional designation is a rewarding experience. During the process, you will gain knowledge and experience that will be valuable to your career. IAAO designations signify exceptional competence, and offers tangible and intangible benefits, which may include a salary increase or additional opportunities or responsibilities. Other benefits include increased confidence and credibility, along with a strong sense of pride, in that you have proven that you can set a goal, and adhere to a set of objectives necessary for attaining it.

If you are interested in learning more about the IAAO's professional development opportunities available please feel free to contact me via telephone at (208) 287-7252, or via e-mail at asmith@adaweb.net. Information on professional designations is also via the IAAO's website at <http://www.iaao.org/professionalDesignation/index.cfm>

Idaho Tax Commission Sets 2010 Homeowner's Exemption

BOISE, IDAHO — Sept. 18, 2009 — The maximum homeowner's exemption for 2010 will decrease to \$101,153, according to calculations by the Idaho State Tax Commission. The maximum exemption for 2009 is \$104,471.

"The decrease reflects the current state of the real estate market for residential property," said Alan Dornfest, property tax policy supervisor for the Tax Commission.

Idaho provides a partial property tax exemption to qualified homeowners for their primary dwelling and up to one acre of land. The law exempts 50 percent of the assessed value from taxation; however, the exemption can't exceed a maximum value that changes each year based on the

Idaho Housing Price Index. That index is published by the Federal Housing Finance Agency.

"There will be no change in the amount of the homeowner's exemption for anyone whose home has a 2010 market value under \$202,000," explained Dornfest. "The impact of the exemption on property taxes will depend on how much 2010 property values change."

Idaho's homeowner's exemption began in 1980, with a maximum of \$10,000. It remained at that level until 1983, when it was raised to \$50,000 by voter initiative. The 2006 Idaho Legislature raised the exemption to \$75,000 and tied future numbers to the Housing Price Index.

Technology: Predictions Present and Past

by Alan Smith

With the dawning of a new year, it seems that everyone is making predictions of what the future holds; new gadgets, social trends, world events, political upheaval, etc, etc, etc... Predictions of the future are both numerous and varying, especially in relation to technology. Some turn out to be accurate, and some are purely laughable. Reading the varying opinions of what the future holds brings to mind some of the outlandish visions of the future from the not so distant past. Below are five amusing examples of outrageous technology predictions from the past.

1. "There is no reason anyone would want a computer in their home," Ken Olsen, founder of mainframe-producer Digital Equipment Corp., 1977.
2. "Next Christmas the iPod will be dead, finished, gone, kaput," Sir Alan Sugar, British entrepreneur, 2005.
3. In 1946, Darryl Zanuck predicted that "Television won't be able to hold on to any market it captures after the first six months. People will soon get tired of staring at a plywood box every night".
4. "Who the hell wants to hear actors talk?" H.M. Warner, Warner Bros., 1927.
5. "The Americans have need of the telephone, but we do not. We have plenty of messenger boys," Sir William Preece, chief engineer at the British Post Office, 1878.

It seems that for the hundreds of ridiculous predictions made, there are but a handful that are even close to reality. Nevertheless, with each passing year it seems that there is an endless supply of new and innovative ideas with the intention of revolutionizing the way we live, interact, and work. Technological advancements have certainly not left the appraisal industry unchanged. Breakthroughs in GIS technology, along with integration and adaptation of computer networking, database, GPS, and mobile technologies have and will continue to yield tremendous advancements for our industry.

While reading some of the erroneous predictions of the past and exciting predictions for the future, it inspired me

to make some predictions of my own related to future of appraisal technology. At first, ideas passed through my mind, imagining some outrageous possibilities for appraisal technology, such as flying vehicles, jetpacks for appraisers, aerial pictometry that is recent to within a

Technological advancements have certainly not left the appraisal industry unchanged.

few days of reappraisal, and too many more to mention within the context of this article. However, as time and ideas passed the temperate side of my imagination took control and outlandish thoughts were dashed by visions of shrinking budgets and economic doomsday scenarios, which transformed my predictions into a more realistic level of imminence. The end result led to formulation of the following five predictions for the future of appraisal technology.

1. GPS will become a common appraisal tool, for navigation, workflow planning, processing and tracking, and data collection.
2. Hybrid hardware platforms such as Tablets, PDA's, and smart phones will take the place of laptops for mobile operations.
3. Integrated platforms of GIS and Mass Appraisal will continue to set the benchmark for future Computer Aided Mass Appraisal Software.
4. Over the next decade, software programs will rapidly develop and deploy utilizing oblique imagery and aerial photography to automatically detect and analyze building and land characteristic changes.
5. Location Value Surface Response Models, and Regression with Feedback usage will expand by 50% within the next 5 years

Only the passing of time will prove whether or not my predictions prove to be reality, or merely another person's distorted vision of the future. Until then, I suggest that you let your visions of the future run wild!

Let's Get Personal

by Diane Abrams

We recently received a telephone call from a taxpayer questioning a new personal property assessment for her home-based daycare business. She felt that she was being singled out because she knew of several daycare businesses owned by neighbors and friends that were not assessed on the property tax rolls. So we got to thinking...

How do we correct this inequity among taxpayers? What sources are available to personal property appraisers to help us become more efficient in our discovery processes?

For those of you who are running across this same issue, we hope to enlighten you on some valuable resources at your fingertips that you may not have thought of.

- 1. A list of businesses can be acquired from DEX Direct** on a subscription basis. This is a list of new business telephone numbers. One should be very careful to research those telephone numbers, as some may be a new fax number or an additional telephone line for an existing business. Caution should be exercised to ensure a double assessment does not occur.
- 2. New Business Filings from Idaho Secretary of State**
This monthly listing can be obtained by e-mail. You will receive a listing for the entire State of Idaho but you can sort the spreadsheet to obtain your particular county's information. Once again, caution should be used to avoid double assessments as some of the business names may be spelled slightly different from what you may already have on file. It is important to cross-reference this list; check by name as well as address. When in doubt, **make a phone call**. It will pay off in the long run.
- 3. Utilize your telephone directory.**
Select a business type and cross-reference your system to see that you have accounted for those businesses. Continue with this process until you have gone completely through the yellow pages. By the time you get to the end...fear not! You will have another new telephone directory to work through. A never-ending supply of businesses!
- 4. Idaho Business Review is available through subscription.** Most likely your commercial department already receives this

publication and can forward it to your department. If not, check with your Assessor. This is a valuable information source of new businesses in the community as well as sales of existing businesses. You will also find information on contracts awarded to construction companies. Bankruptcy filings are also published and can be a great source of information as well.

5. Have you heard of Google?

Don't forget that you have this valuable research tool readily available.

6. Idaho Bureau of Occupational Licenses

A large number of businesses are required to have licenses and to keep them renewed while they are doing business. Be aware that some businesses are licensed by the city in which they operate. You can obtain a list of those licenses by contacting your local city hall.

Contact Information:

DEX Direct

Cindy Krysiak
196 Inverness Dr W
Englewood, CO 80112
303-784-1722
Cynthia.krysiak@dexknows.com

Idaho Business Review

PO Box 8866
Boise, ID 83707
208-336-3768
www.idahobusinessreview.net

Idaho Secretary of State Commercial Division

Donna Kristensen
(208) 332-2842 Direct
(208) 334-2301 Office
(208) 334-2080 Fax
<http://www.sos.idaho.gov>

Idaho Bureau of Occupational Licenses

1109 Main Street, Suite 220
Boise, ID 83702-5642

And as a final note: In the words of Spock... go forth and prosper!

ADAMS COUNTY
APPEAL OF VALUATION FORM
IDAHO CODE 63-501A
 Instructions attached
 Print or type

You must use a separate form for each parcel number being appealed

 This appeal form must be completed and returned to the Board of Adams County Commissioners Office-PO Box 48, Council, ID 83612, not later than the fourth Monday of June.

1. Property Owner _____ Daytime Phone Number/ _____ E-Mail Address _____

2. Property Address _____

3. Mailing Address _____

4. Parcel Number _____ (Located middle right side Assessment Notice)

5. Type of Property (Check One) _____
 ___ Real Estate ___ Mobile Home ___ Personal Property

6. Reason for Appeal (You must prove the assessed value is not market value)

For County use Only	
B.O.E. Clerk	
Date Received	Init
Assessor	
Date Received	Init
Rev Compl	
	Init
B.O.E. Review	
Date Met	Init

7. Assessed Value _____ 8. Your Opinion of Full Market Value _____
 LAND _____ LAND _____

IMPROVEMENTS	IMPROVEMENTS
MANUFACTURED HOME	MANUFACTURED HOME
PERSONAL PROPERTY	PERSONAL PROPERTY

9. Purchase Price: _____ Purchase Date: _____

10. Remarks About Purchase Terms _____

11. Fee Appraisal Information

Date	Purpose of appraisal
Appraiser	Appraised Value

DO NOT WRITE IN THIS SPACE-COUNTY USE ONLY	
NOTICE OF ACTION	
This action reflects the decisions of the Adams County Board of Equalization. Your next step for appeal is to the State Board of Tax Appeals via the Adams County Recorder or to District Court within 30 days of the mailing of this notice.	

The following action has been taken:	
___ Assessor's Value Affirmed - No Change	
___ Your Market Value has been changed as reflected below	
LAND _____	
IMPROVEMENT _____	
MANUFACTURED HOME _____	
PERSONAL PROPERTY _____	

Adams County Board of Equalization	Date
Attest _____	

12. PLEASE ATTACH A COPY OF THE ASSESSMENT NOTICE(S)

13. Signature _____ Date _____

NOTICE OF APPEAL

Before the Board of Equalization

Boundary County, Idaho Date _____

Appellant(s) Name(s) _____

Mailing Address _____

Daytime Telephone Number _____

Check One:

Appeal filed by: An Individual _____, Husband & Wife _____, Partners _____,
A Corporation _____, Trustee _____, Other _____

Check One:

Appellant(s) will be represented by: Himself _____, Themselves _____,
Company Officer _____ Name & Title _____
Attorney _____ Name & Address _____

Assessor's Parcel Number	Description of Property Legal Description	Assessor's Appraised Value
		Land _____
		Buildings _____
		Other _____
		Total _____

Appellant(s) opinion of the Market Value of the above described property is:

Land \$ _____, Buildings \$ _____, Other \$ _____, Total \$ _____

Brief remarks setting forth grounds of this appeal

Appellant's Signature _____

Appellant's Signature _____

ACTION OF THE BOARD OF EQUALIZATION:

_____ Sustain the Assessor
_____ Change the market value of subject property as follows:

Land \$ _____, Buildings \$ _____, Other \$ _____, Total \$ _____

Dated: _____

Signed: _____

**CLEARWATER COUNTY
PROTEST OF VALUATION (I.C. 63-501A)**

Please check the type of appeal you are requesting:

- Appeal of assessment listed on property roll (has to be filed on or before the fourth Monday of June).
- Appeal of assessment listed on subsequent property roll (has to be filed on or before the fourth Monday of November).
- Appeal of assessment listed on missed property roll (has to be filed on or before the Board of Equalization adjourns on the day of its January meeting).

This form has to be completed and returned to Carrie Bird, Clearwater County Clerk, P.O. Box 586, Orofino, Idaho 83544, on or before the dates listed above.

Please use a separate form for each parcel number that you are protesting.

PROPERTY OWNER

TELEPHONE

PROPERTY ADDRESS

LEGAL DESCRIPTION

PARCEL NUMBER

TYPE OF PROPERTY (Check one)

LAND BUILDING(S)

MFG HOME PERSONAL PROP

REASON FOR PROTEST (Explain why you think the market value is too high.)

DATE OF PURCHASE

PURCHASE PRICE

I wish an appearance before the county board of equalization. YES NO

I will submit written evidence before the deadline date listed above. YES NO

SIGNATURE

DATE

MAILING ADDRESS

DO NOT WRITE BELOW THIS SPACE. FOR COUNTY USE ONLY

RECEIVED BY B.O.E. CLERK

DATE

INITIALS

COPY RECEIVED BY ASSESSOR

B.O.E REVIEW/ACTION

APPOINTMENT

DATE _____

TIME _____

ORIGINAL TO COUNTY CLERK

COPIES TO: B.O.E. CLERK, APPELLANT, ASSESSOR

PROTEST OF VALUATION
OR REQUEST FOR CASUALY LOSS
(I.C. 63-105EE)

This form has to be completed and returned by the fourth Monday in June to:
Idaho County Clerk, Rose Gehring
320 W. main Room #5
Grangeville, ID 83530

Please use separate form for each parcel number you are protesting.

PROPERTY OWNER: _____

TELEPHONE: _____

PROPERTY ADDRESS: _____

LEGAL DESCRIPTION: _____

PARCEL NUMBER: _____

REASON FOR PROTEST (Explain why you think the market value is not correct.)

Date of Purchase: _____ Purchase Price: _____

Value you feel is fair market value: _____

I wish an appearance before the County Board of Equalization: YES _____ NO _____

I will submit written evidence before the 4th Monday in June: YES _____ NO _____

Signature: _____ Date: _____

Mailing Address: _____

DO NOT WRITE BELOW THIS SPACE, FOR COUNTY USE ONLY.

	Date	Initials
Received by BOE Clerk	_____	_____
Appointment Set	_____	_____
All copies sent to: BOE Members	_____	Assessor _____ Appellant _____

KOOTENAI COUNTY BOARD OF EQUALIZATION
Property Assessment Appeal Information for 2009

STEP ONE: Have you spoken with the Assessor?

If you have questions about how your property was assessed or disagree with the assessment amount, the first step is to meet with a representative from the Assessor's Office. An explanation will be offered that may answer your concerns, or you might be able to provide additional information to the Assessor which could impact your property valuation.

STEP TWO: Submit Appeal Package by 5:00 p.m. on June 22, 2009

Appeals must be filed on the Appeal Form provided. **A SEPARATE APPEAL FORM MUST BE SUBMITTED FOR EACH PARCEL.** Pursuant to Idaho Code § 63-501A, this form must be **completed in its entirety** and **received** in the Kootenai County Commissioners' Office, 451 N. Government Way, P.O. Box 9000, Coeur d'Alene, Idaho 83816-9000, (208) 446-1600, by 5:00 p.m. on June 22, 2009.

**FAXED or E-MAILED APPEAL FORMS WILL NOT BE ACCEPTED
PURSUANT TO RESOLUTION NO. 2008-46.**

√**Check List:** It is necessary for each appeal package to contain the following to be accepted at the time of filing:

- ORIGINAL APPEAL FORM** (one for each parcel)
- SUPPORTING DOCUMENTATION*** (see below)
- COPY OF ASSESSMENT NOTICE** (sent to you by the Assessor)
- AFFIDAVIT OF PROPERTY OWNER** (Only to be included if you choose to have someone else appear on your behalf at the hearing)
- FIVE APPEAL PACKAGES.** -You must submit **THE ORIGINAL AND FOUR COPIES** of the appeal package. *NO COPIER IS AVAILABLE FOR PUBLIC USE.*

STEP THREE: The Appeal Hearing (Date and time to be determined by Board of Equalization)

The order of hearing will be as follows:

- Opening of Hearing and Swearing-in of Witnesses
- Appellant's Case
- Questions by Assessor and/or Board
- Assessor's Case
- Questions by Appellant and/or Board
- Appellant's Rebuttal
- Decision and Closing of Hearing

Appeal hearings are approximately 30 minutes in length. The property owner and Assessor will be allowed ten minutes each to present their case. You may choose to file a written appeal and the Board of Equalization will make their decision based on the information submitted; or, you or your representative may appear before the Board to offer oral testimony. **The property owner must complete the attached Affidavit to authorize a representative. If an “ORAL” appeal is filed, failure to appear at the appeal hearing shall result in dismissal of the appeal. Due to time constraints imposed by Idaho Statute, your appeal date and time are NOT subject to choice or change. If you or a representative are unavailable on the date assigned to your appeal, we would be happy to hear it as a “written”. You must call before the hearing to change the appeal to a written appeal.**

***SUPPORTING DOCUMENTATION**

The Board of Equalization must determine the market value of your property based on **prior year sales** of comparable properties. A **Comparables Form** has been provided to offer a guideline for the type of information requested.

Supporting documentation may include the following:

- Sales of similar properties;
- Copies of contracts;
- Closing statements;
- Appraisal by a licensed appraiser;
- Any unique characteristics of your property; or
- Any other information pertaining to the market value of your property.

In addition, the Assessor may request entry onto your property in order to confirm or correct information on which your valuation was based. Although not required, the Board strongly encourages you to allow such access, and it may be to your advantage to do so if you believe that the property information on which your valuation was based is erroneous.

Please bear in mind that **the taxpayer has the burden** of proving that the valuation of the Assessor is erroneous Pursuant to *Idaho Code §63-502*. The Board of Equalization may only consider current year assessed values of properties, **not taxes**.

2009

(for office use only)

Kootenai County Board of Equalization

Property Assessment Appeal Form

W O

Hearing Date _____

GEO No. _____

Hearing Time _____

Date Received: _____

Appeal No. 2009 - _____

***Parcel Number** (12 digit number) _____ ***AIN Number** (six digit number) _____

***NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL**

Per *Idaho Code* §63-501A, this appeal form must be completed in its entirety to be properly registered.

Record Owner's Name: _____

Mailing Address: _____
(Street or P.O. Box) (City) (State) (Zip Code)

Telephone: (home) _____ (work) _____ (cell) _____

Representative: _____ Telephone: (home) _____ (work) _____

Mailing Address: _____
(Street or P.O. Box) (City) (State) (Zip Code)

List those categories that you are appealing:

Category Number	Acres Lots	Assessed Value	Your Estimate of Market Value

Explain why you are appealing. **PLEASE BE SPECIFIC.** (Attach additional pages if necessary.)

The following are not grounds for appeal:
*Your taxes are too high. *Your value changed too much in one year. *You cannot afford the taxes

Do you, or your representative, wish to attend the appeal hearing? Yes No

If YES, failure to appear at the scheduled Oral Hearing is cause for dismissal.

If NO, a Written Hearing will be scheduled on your behalf. You are not required to attend.

Signature of Appellant/Representative

Date Signed

If this Appeal is to be signed or presented by a representative, please provide written authorization from the Record Owner along with the above information, on the Affidavit provided.

Please provide a copy of your assessment notice with each appeal form.

**The Board of Equalization must receive this form by 5:00 p.m. on June 22, 2009
Faxed or emailed Appeal Forms will NOT be accepted**

COMPARABLES FORM
KOOTENAI COUNTY BOARD OF EQUALIZATION
2009 Assessment Year
Like Property Sales (Comparables)

Parcel No.				AIN No.	
Name:					
Like Property Sales (Comparables)					
	Parcel No.	Total Acres	Sale Date	Sale Price	Comments
A.					
B.					
C.					
D.					
E.					
F.					

**Please note: Assessor is required to use prior year's sales data through December 31, 2008
by Idaho Statute 63-205.**

Affidavit of Property Owner

Only to be used if you choose to have someone else appear on your behalf at the hearing

STATE OF _____)

COUNTY OF _____)

The undersigned, being first duly sworn upon oath, testifies as follows:

1. I am over the age of 18 years, I make this affidavit voluntarily, and I am competent to testify concerning the matters stated herein based upon my personal knowledge.
2. I am the property owner of _____
Parcel Number
3. I hereby authorize the person named below to serve as my representative at the Kootenai County Board of Equalization hearing concerning this property.

Representative Name

Dated this _____ day of _____ 2009.

Signature: _____

Printed Name: _____
Property Owner

SUBSCRIBED AND SWORN before me, a Notary Public for the State of _____, this _____ day of _____ 2009.

Notary Public for the State of _____
Residing at: _____
Commission Expires: _____

LATAH COUNTY
APPEAL OF PROPERTY ASSESSMENT
(Idaho Code 63-501A)

HEARING DATE AND TIME: _____

**PLEASE USE SEPARATE FORM FOR
EACH PARCEL NUMBER YOU ARE APPEALING**

Date and time for hearing will be set at the time this document is received.

Notification of hearing provided by: Phone Letter In Person E-mail on: _____

PROPERTY OWNER _____
PROPERTY ADDRESS _____
PARCEL NUMBER _____
LEGAL DESCRIPTION _____

TYPE OF PROPERTY (Check one box on each line):

Real Property Manufactured Home Personal Property
 Residential Commercial

(Attach copy of Assessment Notice)

REASON FOR APPEAL (Explain why you think the market value is incorrect):

(Attach additional page(s) if necessary)

What do you think the market value should be? _____

Provide at least 3 sales prices of comparable properties that support this value.

1) Address: _____	2) Address: _____	3) Address: _____
Sale Price: _____	Sale Price: _____	Sale Price: _____
Sale Date: _____	Sale Date: _____	Sale Date: _____

(attach additional pages if necessary)

I WILL APPEAL IN PERSON BEFORE THE BOARD OF EQUALIZATION: **(check one)**

YES

NO

SIGNATURE: _____

DATE: _____

MAILING ADDRESS: _____

PHONE #: _____

EMAIL: _____

**APPEAL MUST BE FILED WITH THE LATAH COUNTY CLERK ON OR
BEFORE 5PM ON THE FOURTH MONDAY IN JUNE (for Main Property Roll)**

- Fourth Monday in November (for property on Subsequent Roll)
- Before adjournment of January Board of Equalization meeting
(for property on Missed Roll)

For questions regarding information contained in your Assessment Notice or in regards to completing this form please contact:

PAT VAUGHAN
LATAH COUNTY ASSESSOR
P.O. BOX 8068
MOSCOW, IDAHO 83843
Phone: 208-883-5710
Fax: 208-883-2298

Please submit your completed form to:

SUSAN R. PETERSEN
LATAH COUNTY CLERK
P.O. BOX 8068
MOSCOW, IDAHO 83843
Phone: 208-883-2249
Fax: 208-883-7203

NO LATER THAN THE FOURTH MONDAY IN JUNE: JUNE 22, 2009 BY 5:00 P.M.

IF THE REASON FOR APPEAL IS THAT YOU BELIEVE THE ASSESSED MARKET VALUE IS TOO HIGH, PLEASE ENSURE YOU HAVE COMPLETED ALL PORTIONS OF THIS FORM PAYING PARTICULAR ATTENTION TO:

- EXPLANATION IN “REASON FOR APPEAL”
- FIGURE IN “WHAT DO YOU THINK MARKET VALUE SHOULD BE?”
- 3 DOCUMENTED PROPERTY SALES AS SHOWN

NEZ PERCE COUNTY

Please Use a Separate Form for EACH Parcel Number You Are Protesting	PROTEST OF VALUATION	Date Received: _____ BOE Reviewed: _____
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This protest form should be completed and returned to 1225 Idaho Street,
Lewiston, Idaho 83501, on or before the 4th Monday in June.

Property Owner	Telephone Number
----------------	------------------

Property Address

Legal Description

Tax Code Area

Parcel Number

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Type of Property: (Check One) REAL ESTATE MOBILE HOME PERSONAL PROPERTY

Reason for Protesting (Explain why you think the Market Value is too high)

Date of Purchase	Purchase Price
------------------	----------------

I do wish a personal appearance before the Board of Equalization. Yes No

I will submit written evidence before the 4th Monday in June. Yes No

Signature	Date
-----------	------

Mailing Address

DO NOT WRITE IN THIS SPACE. FOR COUNTY USE ONLY.

NOTICE OF ACTION

This action reflects the decision of the Nez Perce County Board of Equalization.
Your next step for appeal is to the State Board of Tax Appeals within of the mailing of this notice.

NEZ PERCE COUNTY BOARD OF EQUILAIZATION VALUATION

Original Valuation			Valuation After Review	
Category	Description	Market Value	Explanation	Market Value
Total		\$	Final Approved Value	\$

The following Action has been taken:

- Final Value Approved
- Protest Denied. No Market Value Change.

Nez Perce County Board of Equalization

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:
Rachel Baird, 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.

A Look Back in Time



Everyone should recognize this dapper gentleman; he has been a member of IAAP for 20 years. Congratulations Steve Fiscus!



Idaho 1888



Pierce Courthouse 1920