



The Idaho Association of Assessment Personnel

Promoting Education • Communication • Excellence

## From the President

The hands of time have done it again. Here it is October and everyone is asking where did the summer go? I hope everyone had a wonderful summer. Well, as the seasons change, so do the officers of IAAP. I want to welcome aboard Rachel Baird as our new Treasurer and I also want to send a special thank you to Jerry Coleman for graciously stepping in as president last year and doing a marvelous job. Summer school this year was one of the best. There was a good assortment of classes offered and the instructors were some of the finest. All of this could not have happened without STC Educational Director, Jan Barnard. Thanks Jan.

As the current president of IAAP, I would like to thank you for allowing me to serve you. My name is George Green and I was born and raised in Council, Idaho. I commenced my occupation in the assessor's world in 1987 with Adams County. I thoroughly enjoyed working there because it gave me the opportunity to explore all facets of the ad valorem appraisal process. In 1993 I decided I would venture north and like a hobo on a train, I jumped off in Lewiston and was fortunate a kind young gentleman (I'm bucking for a raise) by the name of Daniel J. Anderson allowed me work for the Nez Perce County Assessor's office. I apprenticed under MAI appraiser Gary Meisner before becoming the sole

commercial appraiser for the county. I thought I needed a lifestyle change in 2007, so I left Nez Perce County to work for Canyon County. Three months later I was back working for Dan. I tell him it was a "Pilot Program" and I did it to prove he runs the best Assessor's Office in the state (more bucking for a raise). Lewiston is home to me and I could never ask for a better crew to work with. When I am not working, I enjoy hiking, hunting, or four wheeling in the mountains, and occasionally you will find me in the gym.

IAAP is a great organization and I believe it is about to get even better. The goal to have a website for the IAAP has finally arrived. Board Secretary Alan Smith has produced a terrific website for IAAP. The fantastic opportunity with this site is the ability to share appraisal information utilizing the forum section. This site will enable all of us a greater opportunity of inputting ideas or suggestions. If there is a class that you would like to have presented in your area, make note of it in the forum. What maintains a stalwart organization like the IAAP is member participation, and here in front of us is an easily accessible venue. Please read Alan's article on the website and sign up today.

George Green  
President

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Fall 2009 Edition

# News

# IAAP Officers



## President

George Green  
GeorgeGreen@co.nezperce.id.us



## Vice-President

Rod Wakefield  
rwakefield@latah.id.us



## Secretary

Alan Smith  
asmith@adaweb.net



## Treasurer

Rachel Baird  
rbaird@adaweb.net



## Director-at-Large

Dan Anderson  
DanAnderson@co.nezperce.id.us



## Past President

Jerry Coleman  
jcoleman@latah.id.us

# Meet Your IAAP Officers

By now you've been introduced to the IAAP's new president, George Green (see page 1), so let's meet the rest of the IAAP's officers for this year.

## Vice-President Rod Wakefield

Hi, I'm Rod Wakefield, vice-president of the IAAP. Thank you for letting me serve as vice-president this year. Here is a quick bio so you can get to know me. I live in Benewah County and am married to my wonderful wife, Marcie. We live on acreage south of St. Maries.

I grew up on a farm by Ames, Iowa, raising corn and soybeans, cattle and hogs. After high school I worked at the United States Post Office for 25 years before moving to Idaho in 2001. I worked in the assessor's office in Benewah County as a personal property and residential appraiser for about three years before coming to Latah County as a residential appraiser. I currently have about 4 ½ years appraisal experience.

My first two years as a IAAP officer were very rewarding as I learned a lot of new things and met a lot of nice people. I look forward to being vice-president this year and hopefully contributing to the IAAP as an officer.

## Secretary Alan Smith

I have been an appraiser for three years with the Ada County Assessor's office. My first position with the Assessor's office was in the Personal Property department, where I specialized in construction and industrial type businesses. After a short time in Personal Property, I accepted a position in the Residential Property department where I currently specialize in appraisal and assessment of northwestern Ada County, including the municipalities of Meridian and Star, Idaho.

Prior to working for the Assessor's office I was employed by Albertsons Inc. for 13 years, where I held a number of store level positions. In December 2005, I graduated from Boise State University with Cum Laude honors, earning a degree in Business Management and a minor in Finance.

My professional interests include: computer systems and programming, statistical analysis, and management theory. During my personal time I have always been an avid outdoorsman, being actively engaged in hunting, fishing, hiking, motorcycle trail riding, and shooting sports.

Overall, my experience with the Assessor's office has been fantastic. It has allowed me to accomplish many of my personal and professional goals, as well as allowing me to be actively involved with professional organizations such as the IAAP and IAEO.

**Meet Your IAAP Officers, continued on page 3.**

## Meet Your IAAP Officers, continued from page 2.

### Treasurer Rachel Baird

I am a Personal Property Appraiser for Ada County and the newest Officer for IAAP. I am thrilled to be a part of this group. 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 and hope to bring my life experience to both my IAAP position and my position at Ada County.

I enjoy taking classes and learning and hope to bring more class opportunities to the members of IAAP over the next 4 years.

I lead a hectic life, full of go, go, go...besides my position at Ada County and IAAP, I am also a small business owner and a mother of a very active 6 year old boy. My home-based business is a small web store for craft supplies, I sell mostly rubber stamps and paper crafting supplies. I also spend a lot of my time stamping, making cards and other paper crafts. It is not only my hobby, my "Zen" as I like to call it, it is also one of my primary advertising methods for my business. I make the project using supplies I carry and then post it on my Paper Crafting blog with links to where they can buy the product. When I do have a chance to relax it is usually with a book in my hand or discovering one of the many wonderful places Idaho has tucked away in its mountains and valleys.

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## Just for laughs



As seen on AppraisalPress.com's funny photos and captions page.

"The appraiser told me if I took the wheels and axles off, it would be considered real property/real estate...It'll be bricked up by next summer...I still use the tail lights for those romantic evenings grilling out with my honey."

## IAAO Rep News

Times are tough. We see it all around us. Foreclosures are becoming more common. Retail sales are down. We are all tightening our belts. The same tightening is happening with budgets in my county and I suspect in yours, too. If your budget didn't get reduced, it probably didn't grow.

While appraisers still need to keep their continuing education credit hours to maintain their certification, traveling to classes could get more difficult without the budget to do so. If you find yourself in that situation, there may be an alternative.

IAAO offers a self-study curriculum. Upon registration, the enrollee receives a student manual with a lesson plan and progresses through the course at their own pace. There are currently five courses being offered. They are: Site Analysis and Evaluation; An Introduction to the Cost Approach to Value; An Introduction to the Sales Comparison to Value; An Introduction to the Income Approach to Value; and Mass Appraisal of Residential Property.

The courses have the option of three study plans. One option is the individual instruction which includes the student manual and entitlement to consult with the Professional Development Department. Another option is the group study which consist of a group, usually staff in the same office, which is lead by an IAAO approved leader. Both the individual and group plans include a final exam and the ability to receive IAAO continuing education credits. The third plan is the outright purchase which provides the purchase of the workbook material and quizzes and receives no input from the Professional Development Department Staff, and no continuing education credits. All are a great opportunity for learning.

While I do like the classroom situation because there is so much to be said for the sharing of thoughts with fellow students in a class, the self-study option does fill a niche. For more information or to register for a class, visit [www.iaao.org](http://www.iaao.org).

If you are not currently an IAAO member, a membership application can be found on the next page.

Susan Ripley  
208-892-4569  
[sripley@latah.id.us](mailto:sripley@latah.id.us)

## 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](http://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

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

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**

### 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

# Board of Tax Appeals

## Tips for Effective Presentation Planning

by Alan Smith, with Tim Tallman

It's that time of year again. Preparing and presenting Board of Tax Appeals cases. Given the importance of appeals cases in relation to maintaining the uniformity of assessment, it is imperative to compile and deliver an effective appeal presentation. The following recommendations are important for the development of an effective appeals presentation.

### Know the Appellants Issue

Being able to identify the appellant's issue is essential in determining the foundation of whether or not the filed appeal is valid, and either should or should not be argued in a hearing environment. However, being able to deliver evidence to address the appellant's complaint is essential in repudiating their claim. This will not only allow the board to make a more deliberate decision, but will also show the appellants that you have identified and given consideration to their issue.

### Consider the Three Approaches to Value

Giving consideration to the three approaches to value is essential in supporting a market valuation. Whether or not the approach is employed in an appeals presentation, it is important to be able to explain why an approach was not used if it comes into question. Depending on the type of the property being appealed, it may or may not be necessary or appropriate to employ all three approaches to market value. However, the consideration and explanation of these approaches will lend credibility to the good-faith effort on the Assessor's part in validating the assessed value of a property.

### Develop a Comprehensive and Organized Appeal Packet

Appeals packets should be concise, yet comprehensive, providing evidence to support the case for market value, but also addressing the appellant's complaint. Visual aids, as explained in the following list can dramatically enhance a presentation's quality.

Aerial Photos and Maps—provide insight into attributes and usage of the subject property, while providing geographic relationship of the subject property and comparable property sales. Land value maps are valuable tools to illustrate assessment uniformity.

Scatter Plots and Charts—allow the array of data such

as sales by date or property attribute in relation to sale price, and can reveal market value trends or explain economies of scale.

Adjustment Grids—illustrate the recognition of differences between market comparables and the subject property and are an essential tool in the development of an estimated market value using the sales comparison or market approach.

Legal Information and Case Citations—included copies of relevant statutes, administrative rules, and court decisions serve as reinforcement of appraisal methodology and decision making. The following websites are valuable for finding legal information and case citations:

- Idaho Statutes Title 63 Revenue and Taxation: <http://www3.state.id.us/idstat/TOC/63FTOC.html>
- State Tax Commission Administrative Rulings: <http://adm.idaho.gov/adminrules/rules/idapa35/0103.pdf>
- Idaho State Judiciary Search: <http://www.isc.idaho.gov/search/>

Once supporting information is gathered, organization of said material is imperative to delivering a compelling appeals presentation. Simple items such as numbering pages and exhibits allow the appraiser to bring the board's attention to key arguments. Developing an effective running order of the presentation's exhibits allows the appraiser to develop a concise and compelling argument for the valuation they placed upon a property.

### Practice, Practice, Practice

Rehearsal prior to the appeals hearing will allow you to iron out kinks in your appeals presentation. If time allows mock presentation provides an even better platform for developing an effective appeals presentation. It can also raise issues and eliminate weaknesses that may not have been considered by the appraiser when building their case.

The application of these procedures can dramatically improve your Board of Tax Appeals case and presentation. Overall, these efforts will yield a positive reflection on not only your individual professionalism, but our profession as a whole.

# Okay Now...Let's Get Personal!

by Diane Abrams

The 2009 State Tax Commission's Summer School session brought another opportunity for the Personal Property Departments to present current issues regarding assessment issues and to do a little brainstorming and problem resolution. The Personal Property Round Table was directed by Diane Abrams (Ada County) and Dawn Houghton (Canyon County). Also assisting in the discussions were Greg Cade and Jim Powell from the State Tax Commission.

It seems that there is always something to discuss when it comes to assessing uniformly across the state as well as offering guidance to the new Personal Property appraisers. Those in attendance ranged in personal property appraisal experience from 0 to 30 years.

The session commenced with Alan Dornfest giving a review and defining the changes that have occurred with the legislation issues this year. He also discussed HB 83 which addresses:

"TAXATION - PERSONAL PROPERTY - Amends existing law to revise the fiscal year that is used to calculate when the property tax exemption for personal property takes effect; and to provide additional procedures for application for the exemption and recovery of the exemption that was improperly claimed or approved." ([www.legislature.idaho.gov/legislation/2009/H0083](http://www.legislature.idaho.gov/legislation/2009/H0083))

Alan also presented a very informative "Rules" review as well as a discussion regarding the timeframe that the Personal Property exemption may go into effect.

Jim Powell then followed up with a brief review of the Depreciation Schedules and Trend tables that are used in the valuation process of Personal Property, and giving us a little more insight as to how those tables are established as well as a little history of the processes.

A variety of topics were addressed ranging from the ever-growing concern of valuing the Telecommunications Industry, Cable Television and High Speed Internet. These particular areas will continue to advance technologically in the future and will be an arena of constant learning for Personal Property Appraisers.

Also discussed at this session were "discovery" practices and techniques, procedures and techniques for

conducting field audits, and identifying resources for locating new business.

Other topics included "Use Values" and its definitions as well as when to use it, leasehold improvements in relation to the new legislation definitions as to what is or is NOT considered to be personal property, FASB 144 Written down values, dairy equipment, rental equipment, In-home Daycares and truck mounted equipment and how it relates to DMV licensing as opposed to personal property valuation.

All in all it was an extremely productive session with the appraisers from each county offering their own experiences in how they handle different issues while uniformly assessing from county to county.

A new Personal Property Networking site was discussed and e-mails were gathered from over 30 individuals expressing an interest with this forum. We are pleased to announce that the IAAP has worked very diligently to get this forum up and running. So let the networking begin! If you have ideas to present or issues to resolve we encourage you to log onto the IAAP site ([www.iaapidaho.org](http://www.iaapidaho.org)) and address your concerns on the Personal Property forum. Everyone is welcome to address the listed comments and offer your own ideas.

This is very exciting to have this tool available to us and we encourage you all to look into it and post your comments. We look forward to hearing from all of you very often.

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**Some people are always grumbling about a world where there are tax bills and because roses have thorns... I'm grateful for what we get from taxes and that thorns have roses.**

Anwar Caddo, Ad Valorem Philosopher.  
Borrowed from Alphonse Karr (taken from The Assessment Files, County Assessors Association of Oklahoma Dec. 2008)

# One Man's Opinion

by Daniel J. Anderson

I want to truly thank the IAAP for letting me use the \$500 tuition voucher to attend the International Association of Assessing Officers Conference this September. The 4 Day event was held in Louisville (Loo-a-vul) Kentucky, the 13th through the 17th. Although the overall attendance was down by 20%, the educational offerings and seminars were excellent and varied, as always. By way of example, I attended a class on tax policy entitled "To Cap or Not to Cap – The Finale." It was co-chaired by our own Alan Dornfest and Steve Van Sant of Alaska Dept of Taxation and dealt with unintended impacts of assessment caps.

Although those of us in the assessment field realize that you can't control taxes with value caps, other states will occasionally try. Such was the case in the State of Alaska. Mr. Van Sant and crew were given the task of researching and fact finding – with the eventual conclusion of "reigning in those heartless property tax bills". As you've probably guessed by now, this edict was handed down from the Alaska Legislature, who was positive that a painless way of property taxation was achievable.

So Mr. Van Sant began. Location, property type, size, amenities, age, condition, building costs, and numerous other factors were picked, prodded, added, deleted, used and discarded. This went on for months. The appraisers were all told to "Think outside the box". As the work progressed, Mr. Van Sant stayed in constant contact with

the legislature's tax force committee to apprise them of the results.

Finally after nearly a year of toil, the legislative committee, and ultimately the Alaska Legislature concluded that the best way to insure equity and fairness was to utilize sales to establish market value. I believe Mr. Van Sant deserves an Oscar Award for his calm composure, as he agreed with the legislator's sage conclusion! Gee, why hadn't he thought of that? Sound anything like a local legislature you're familiar with?

There were many other courses too numerous to list here. However, every one was interesting and educational. Again my thanks to the IAAP President, George Green and the membership.

In conclusion my deepest sympathies go to Jan MacKenzie, widow of Payette County Assessor Robert "Bob" MacKenzie. Over the last 20 years as fellow assessors, I got to know, admire and respect Bob's professionalism. His calm, deliberate and sage council on all matters dealing with the Idaho Association of County Assessors was truly valued. I was blessed to have gotten the opportunity to work with Bob on many committees and issues. So, if you will take a few moments to look in the dictionary under . . . Statesman . . . Professional . . . Dedicated . . . and Gentleman, you will find the picture of my good friend Bob MacKenzie, I will miss him.

# IAAP Annual Meeting 2009

by Alan Smith

For the first time in recent history, the Idaho Association of Assessment Personnel's Annual Meeting was held as a luncheon event during the annual summer appraisal school session. This venue allowed for many more attendees to be present, and served as a good educational and informational session to convey the importance of what the IAAP does for ad-valorem appraisers. This year we were blessed to have Dr. Josephine Lim PhD, RI, and President of the IAAO, as our keynote speaker at this annual meeting. Our organization and the guests of the IAAP luncheon enjoyed having an expert of Dr. Lim's caliber at this event. It allowed many of the officers and attendees to meet and network with the IAAO president,

and gave Dr. Lim the pleasure of seeing in person, the first class nature of our appraisal education that is available to appraisers in our state.

Overall, the event was a huge success and there are several people that deserve recognition for going above and beyond in making all of this possible. This event would not have been possible if it were not for the hard work and devotion of IAAP members, Jan Barnard, Diane Abrams, Marilee Fuller, Alan Dornfest, and Susan Ripley for their help with the events, door-prizes, and logistics, and a special thanks to Dr. Josephine Lim President of the IAAO for being our keynote speaker at this event.

# IAAP Online

## Focus on the Future of Appraiser Networking

by Alan Smith

The IAAP is now online! ([www.iaapidaho.org](http://www.iaapidaho.org)) Starting in September 2009 the IAAP has launched a webpage to serve prospective and existing members of our organization. We have developed the website to provide information, communication, and networking opportunities to our members and a resource for others seeking information about our organization.

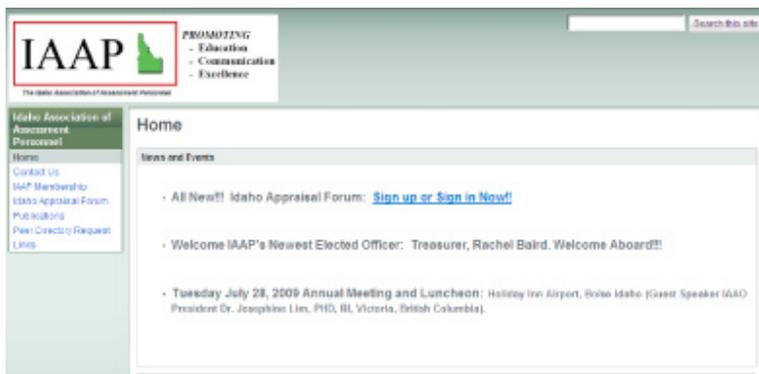


Figure 1. IAAP Homepage ([www.iaapidaho.org](http://www.iaapidaho.org))

This website is full of information relating to the organization, and contains archived newsletters and articles, membership forms, a peer directory request portal, and a full range appraisal resource links ranging from IAAP resources to legal research and court case filings. Our goal is to provide a comprehensive site, full of useful research tools and information, offering IAAP sponsored event information, and providing a resource tool for the enhancement of communication and networking amongst appraisers across the state. To accomplish this we are continually developing tools and adding content to the website that we believe compliment these goals. One such tool that we have created is the Idaho Appraisal Forum.

This resource is available to IAAP members and ad-valorem appraisers across the State of Idaho. Accessing this tool is as simple as registering a username, password, e-mail address, and waiting for confirmation via e-mail for your account activation. Once your account is activated you will have full access to view, add new, and comment on any of the existing appraisal related topics or threads within these topics.

To register, navigate to our webpage ([www.iaapidaho.org](http://www.iaapidaho.org)), click on Idaho Appraisal Forum, and click the link "New

Users Sign Up Here." From this link you will be directed to read the terms and conditions of the Idaho Appraisal Forum, and prompted to choose a username and password for your account, along with providing an e-mail address for your contact and account activation verification e-mail to be sent to. IAAP administrator's then validate that you are either an IAAP member or an ad-valorem appraiser, and your user account is activated for the forum site. After that you may access the Idaho Appraisal forum by either bookmarking the page to your web-browser, or navigating to the site via the IAAP website ([www.iaapidaho.org](http://www.iaapidaho.org)). I encourage all appraisers to sign up and utilize this forum to share questions, problems, and pertinent appraisal issues. After all, if you have a question on an issue, it is very likely that someone else may have the same question. This sharing of information can be beneficial for all, as it is our belief that utilization of this tool will facilitate appraisal best practices and uniformity statewide.

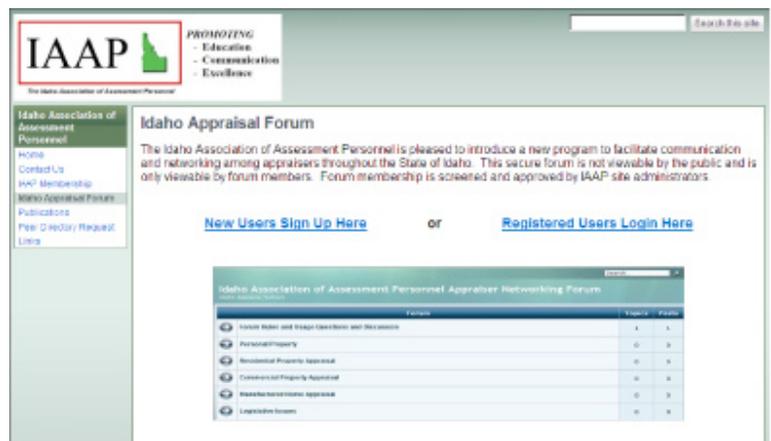


Figure 2. IAAP's Idaho Appraisal Forum

Overall, I believe that we are off to a very good start with our new website, and I am very excited about the possibilities this resource will bring to our organization and its members. As is the case with nearly all websites we are continually adding content, so take the time to check in from time to time and see what is new. We are currently working on putting together an organizational history of the IAAP as well as other site content that may be useful for our members or site users. Therefore, if you have any ideas or input on site content that would be useful to you, please contact me via e-mail at [asmith@adaweb.net](mailto:asmith@adaweb.net).



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.

# In Memory of Robert "Bob" MacKenzie

## 1938-2009

Published in Idaho Statesman on August 30, 2009

Robert "Bob" MacKenzie, affectionately known as "Papa Hun", age 70, passed away unexpectedly Wednesday, Aug. 26, 2009. Condolences may be made to the family at [www.shaffer-jensenchapel.com](http://www.shaffer-jensenchapel.com). Bob was born to Scottish immigrants Robert and Isabella MacKenzie on Sept. 26, 1938 in Mount Kisco, N.Y.. His parents gave him life and nurtured those qualities we all treasure - being genuine, loyal, sincere, and trustworthy. Bob displayed a rare combination of strength and gentleness that endeared him to all. He served others, teaching by example and raising goals by high expectations. Bob attended Mount Kisco Elementary School and was a member of the first graduating class of Fox Lane High School in 1957. He attended Paul Smith's College and the University of New Hampshire. He married Dorothy "Billie" Budnik in 1960. From that union, four children were born - Donna, Robert, James, and Scott. In Aug. of 1975, Bob, Donna, and Robert relocated to Payette, Idaho where Bob and Billie purchased Genoway's Payette Greenhouses. Billie, Jim, and Scott joined them in Nov. after selling their home in Mount Kisco. Bob and Billie owned and operated Genoway's until 1993. In addition to owning Genoway's, they purchased a forty-acre fruit orchard in Fruitland in 1983, which they later sold. Billie passed away in 1998. In 1988, Bob began work for Payette County as an appraiser. He was appointed to the position of Assessor in 1989. Bob continued to serve Payette County uncontested for over 20 years and was attending an Assessor's conference in Orofino at the time of his death. As Payette County Assessor, Bob held the following positions: President of the Idaho Association of County Assessors (1999-2000), IAC Board of Directors (2001-2009), President of IAC (2004-2005), National Association of Counties Board of Directors (2005-2006), Member of IAC Intergovernmental Affairs



Committee, and Member of the Board of Equalization Manual Committee. Bob also worked closely with the Idaho State Tax Commission on property tax rules and implementation of the property tax system for the State. He was generous of his time and knowledge to help county government better serve all Idaho citizens in a fair manner. In 2002, Bob was awarded the Mill-Adler Award. Bob married Jan Parker on July 1, 2000, in Caldwell, Idaho. Bob and Jan built their home on the land where Bob's orchard was previously located. Their years together were short, but their lives were full. They enjoyed traveling and spending time with family and friends. One of Bob's favorite activities was Friday Night Dominoes. Bob was an avid outdoorsman and gardener. His love for the outdoors began at a young age. He enjoyed hunting birds and big game with his sons, grandsons, and many friends. Bob acquired his outstanding gardening skills by working side-by-side with his father on Bennett Cerf's Estate in Mount Kisco, N.Y.. Bob is survived by the love of his life and best friend, Jan MacKenzie of Fruitland, his daughter Donna (Dan) Jones of Ontario, sons Robert (Sandy), Scott (Heidi) MacKenzie both of Fruitland, and Park Erickson of Denver, Colo. He is also survived by his eight grandchildren, Alisha (Toby) McBride, Jamieson, Ore., Greg Schaffeld, Ontario, Tiffany (Chad) Cruickshank of Nyssa, Candice, MaKayla, Scotty, Alexis, and Maisie MacKenzie all of Fruitland, two great-grandsons, Matthew and Peter McBride of Jamieson, his sister Jane Paller of Emmett, Idaho and numerous nieces and nephews. Bob was preceded in death by his wife Billie, son James, and his parents. To honor Bob's love of gardening, the family requests that flowers adorn the church, or donations may be made in Bob's memory to the IAC Scholarship Fund in care of Shaffer-Jensen Memory Chapel, P.O. Box 730, Payette, Idaho 83661.

*On behalf of the IAAP,  
we would like to send our condolences  
to Jan, the Mackenzie family, and friends.  
He was a true gentleman.*