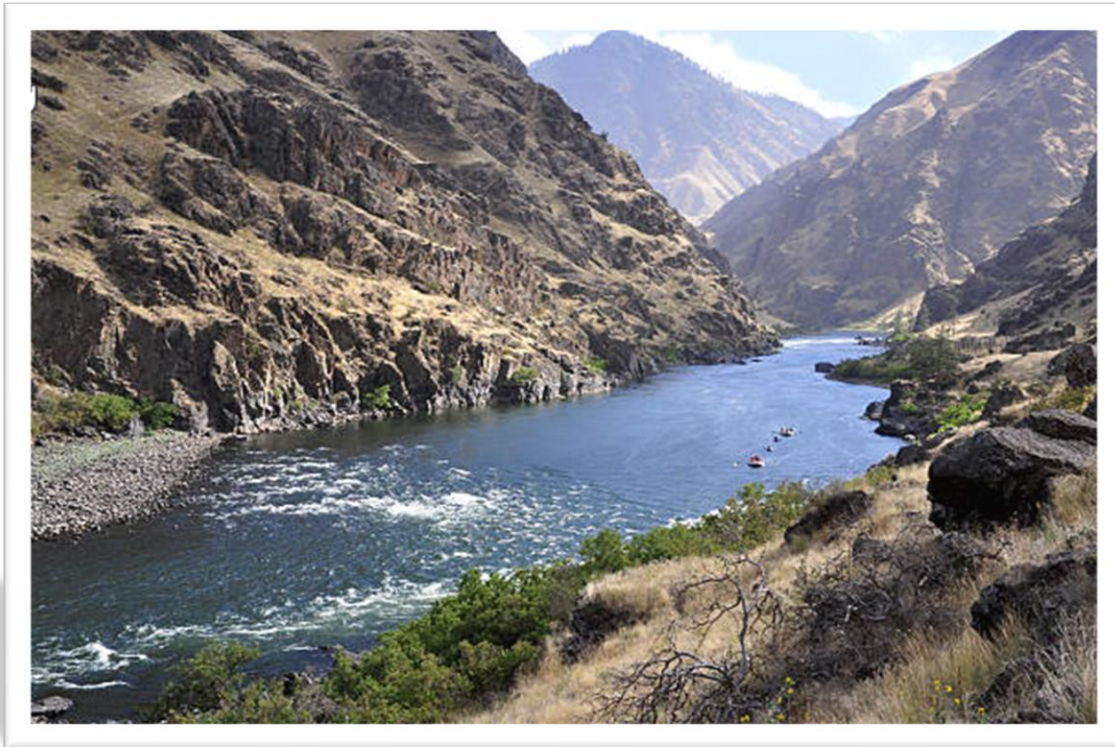


IDAHO ASSESSORS' SUMMER SCHOOL

**APPRAISAL/MAPPING/
PROPERTY TAX ADMINISTRATION/
PROFESSIONAL DEVELOPMENT**

JULY 28 - AUGUST 1, 2025



*Summer on the Snake River in Hells Canyon, Idaho

QUESTIONS?

**JEFF MIDDLETON, M.A.,
PROPERTY TAX DIVISION, EDUCATION DIRECTOR
IDAHO STATE TAX COMMISSION**

**CALL: (208) 334-7733; TEXT: (208) 994-8343;
EMAIL: jeffrey.middleton@tax.idaho.gov**

You're invited to the 60th Annual Idaho Assessors' Summer Appraisal/Mapping/Property Tax Administration/ Professional Development School!!!

Welcome to one of the premier combined ad valorem appraisal, mapping, property tax administration, and professional development curriculums in the country!

Idaho Ad Valorem Continuing Education Requirement: You must obtain 32 hours of continuing education credit within the past two calendar years to maintain your ad valorem appraiser or cadastral specialist certifications.

Idaho Real Estate Appraiser Board and Fee Appraisers: For fee appraisers, the Idaho Real Estate Appraiser Board has indicated that per rule, all AQB-approved courses are automatically approved for continuing education hours. This brochure lists two AQB-approved courses. For confirmation or additional clarification about continuing education for fee appraisers, email BCREeducation@dopl.idaho.gov.

Idaho State Tax Commission

Jeff Middleton, M.A., Education Director, Property Tax Division
Co-Chair, IAAO Education Committee
Director-At-Large, Idaho Association of Assessment Personnel (IAAP)

Idaho Association of County Assessors' Education Committee

Chair: Jenny Rosin, Lemhi County Assessor
Vice-Chair: Susan Spencer, Clearwater County Assessor

Members: Anita Hymas, Bannock County Assessor
Dennis Engelhardt, Bonner County Assessor
Holly Standlee, Butte County Assessor
Lynn McGuire, Camas County Assessor
Jacquel Bruno, Custer County Assessor
Tiffany Nettleton, Owyhee County Assessor
Havala Arnold, Teton County Assessor

Idaho Program of Education Examination Committee

Chair: Jeff Middleton, M.A., Education Director, Property Tax Division, Idaho State Tax Commission

Members: Jenny Rosin, Lemhi County Assessor
Jerry White, Shoshone County Assessor
Kathleen Atkinson, Oneida County Assessor
Brad Bovey, RES, Nez Perce County Chief Deputy Assessor
Idaho Association of Assessing Personnel (IAAP) Member

Registration

- Register online at <https://apps2-tax.idaho.gov/i-1111.cfm>. Online registration closes on Monday, June 23 at 5 p.m. If space is available, registration will continue to be accepted after the registration deadline.
- Courses not meeting the minimum registration are subject to cancellation by June 23 (or earlier).
- You will be charged for the course if you send notification of cancellation for a course registration after Monday, June 23. An alternate may be sent in place of the initially registered attendee.
- Register early because many courses fill quickly. Most classrooms have limited seating.
- Idaho county and state employees have priority registration.
- Invoice and certificates will be mailed after the school concludes. If you prefer to pay for courses early, please contact Jeff Middleton (jeffrey.middleton@tax.idaho.gov).

Class Locations

We're holding classes at two Boise locations:

- 1) [The Riverside Hotel](#)
2900 W. Chinden Blvd.
Boise ID 83714

If you would like to arrange for accommodations at this site, please call (208) 343-1871 and ask for the Idaho State Tax Commission group rate. The group rate for this summer is \$190.00/night.

- 2) Idaho State Tax Commission
11321 W. Chinden Blvd. (Building 2)
Boise ID 83714

The closest hotel to the Tax Commission is:

[Springhill Suites by Marriott \(Boise West/Eagle\)](#)
6325 N. Cloverdale
Boise ID 83713

Please call (208) 939-8266 for reservations. Ask for the best available rate and then the government rate. There is no group block at this hotel.

Parking

The Riverside Hotel offers free parking for students and hotel guests.

The Tax Commission also provides free parking. Depending on the location of your classroom at the Tax Commission, you may need to register as a visitor with the security kiosk and obtain a visitor's badge for the day. You'll be informed if this is the case.

Ground Transportation from Boise Airport

For those arriving by air, The Riverside Hotel offers a courtesy shuttle to and from the Boise airport. To make arrangements, please call The Riverside Hotel at (208) 343-1871.

Carpooling

For those of you with classes at the Tax Commission, but staying at The Riverside Hotel, there'll be a call for those who are interested in volunteering to participate in carpooling opportunities to and from these sites.

Dining

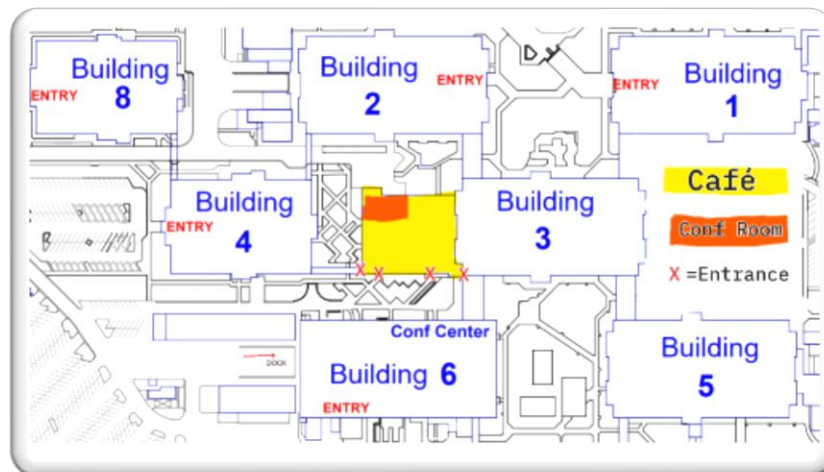
The Riverside Hotel has two restaurants. **There is no complimentary breakfast.**

- The Riverside Grill is open for breakfast, lunch, and dinner.
- The Sandtrap Patio Bar & Grill is open for lunch and dinner

There are two restaurants immediately adjacent to The Riverside Hotel.

- Ling & Louie's Asian Bar & Grill is open for lunch and dinner.
- Bardenay is open for lunch and dinner.

The Tax Commission: The Les Bois Café is open for breakfast from 7:00 a.m. – 10:30 a.m., and for lunch from 10:30 a.m. to 2:00 p.m. It is located between Buildings 3 and 4 on the Chinden Campus. (See map below) or visit the State of Idaho's [Chinden Campus Services](#).



Additional Hotel Options

Ask for the best available rate and then the government rate – the list below is just a sampling, there are many other hotel options.

- Hilton Garden Inn (Boise/Downtown) 1.2 miles from The Riverside Hotel
- Hyatt Place (Boise/Downtown) 1.5 miles from The Riverside Hotel
- Hampton Inn & Suites (Boise/Downtown) 1.5 miles from The Riverside Hotel
- Home2Suites By Hilton (Boise/Downtown) 2.3 miles from The Riverside Hotel
- SpringHill Suites (Boise West/Eagle) 0.9 miles from the Tax Commission
- Hilton Garden Inn (Boise/Eagle) 3.5 miles from the Tax Commission
- My Place Hotel (Boise/Meridian) 5.0 miles from the Tax Commission
- Country Inn & Suites (Boise West) 5.3 miles from the Tax Commission

Good to Know

- There's much to see, eat, drink, and do in Boise. Find out what looks good to you while you're here at [Visit Boise](#). Check out what's happening downtown at [Downtown Boise](#).
- There are more wineries, cideries, and breweries per square mile in Garden City than anywhere else in Idaho. If this is of interest to you, check some of those offerings out: <https://visitgardencity.com/things-to-do/craft-beverages/>
- Keep up-to-date with the [Weather Forecast](#)

Class Times*

Unless otherwise noted, course times will be as follows:

- Morning classes begin at **8:00 a.m.**, except **Monday** courses, which begin at **8:30 a.m.**
- Afternoon classes begin at **1:30 p.m.**, unless otherwise noted.
- Monday through Thursday classes end by 5:00 p.m.
- Friday classes end by noon, unless otherwise noted.

- If you have time while attending the school, consider checking some of the Jaialdi events that'll begin on Tuesday, July 29. Here's a link to the schedule: <https://www.jaialdi.com/schedule-and-tickets>



Per [jaialdi.com](https://www.jaialdi.com)

The first Jaialdi was celebrated in 1987 at the historic Idaho State Penitentiary and was intended to celebrate the old and new, local and international aspects of Basque culture. More than 30,000 enthusiastic participants arrived and were treated to a parade, symposium, Mass, street dance, sports exhibitions, cultural performances, souvenir booths and food and drink.

In 1990, Idaho's then-governor, Cecil Andrus, requested that another Jaialdi be held as part of the 100th anniversary of Idaho's statehood. Jaialdi '90 took the same format, but with a few minor changes and improvements. It proved so popular, again, that organizers decided that Jaialdi would be a recurring festival that would happen every five years. Jaialdi is always held during the last weekend of July, which coincides with the Boise Basque community's celebration of San Ignatius de Loyola, the patron saint of the Basque people.

With upwards of 30,000 attendees at the last festival in 2015, Jaialdi is the largest Basque festival in the United States by far, and is larger than most Basque festivals in the world. Many Basques living in the Basque Country even make the trip to experience their own culture through the lens of the Basque-American diaspora.

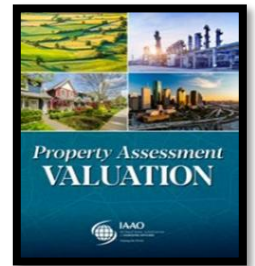
IAAO

IAAO Course 101: Fundamentals of Real Property Appraisal

This course is designed to provide students with an understanding and working knowledge of the procedures and techniques required to estimate the market value of vacant and improved properties. This course focuses on the skills you need to estimate the market value of properties using two approaches to value: the cost approach and the sales comparison approach.

This course includes an optional exam. The exam is required for Idaho students using the course to meet state certification requirements. Please confirm with your jurisdiction about any additional exam requirements. Note that if pursuing an IAAO designation, successfully passing the exam is required.

Successful completion of this course meets one of Idaho's three requirements for becoming a "Certified Property Tax Appraiser" for ad valorem appraisal.



Recommended Text: *Property Assessment Valuation, 3rd Edition* - \$50

Instructor: Doug Will, CAE, AAS, Senior National IAAO Instructor

Dates: Monday, July 28 – Friday, August 1 (a.m.)

Location: Emerald Conference Room (The Riverside Hotel)

Idaho Continuing

Education Hours: 32 hours (upon attendance requirements and successful completion of exam)
28 hours (upon attendance requirements and no attempted exam or unsuccessful completion of the exam)

Appraisal Foundation -
Appraiser Qualifications
Board (AQB) approved:

33.5 hours (upon attendance requirement and successful completion of exam)
30 hours (upon attendance requirements and no attempted exam or unsuccessful completion of the exam)

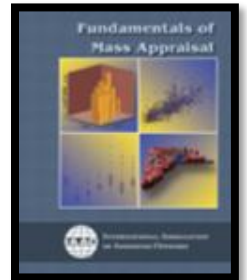
Notes: **Bring a calculator (other than your cell phone) and #2 pencils.
This course will require a minimum of 10 students.**

IAAO Course 300: Fundamentals of Mass Appraisal

This course provides an introduction to mass appraisal. Topics include single-property appraisal versus mass appraisal, components of a mass appraisal system, data requirements, introduction to statistics, use of assessment ratio studies in mass appraisal, modeling of the three approaches to value, and selection of a mass appraisal system.

This course includes an optional exam. The exam is required for Idaho students using the course to meet state certification requirements. Please confirm with your jurisdiction about any additional exam requirements. Note that if pursuing an IAAO designation, successfully passing the exam is required.

Successful completion of this course meets one of Idaho's three requirements for becoming a "Certified Property Tax Appraiser" for ad valorem appraisal.



Recommended Text: *Fundamentals of Mass Appraisal* - \$50.00

Required Prerequisite: Tax Commission's Principles of Property Valuation *OR*
IAAO Course 101: Fundamentals of Real Property Appraisal

Recommended Prerequisite: IAAO Course 102: Income Approach of Valuation

Instructor: Pat Alessandrini, MAI, CAE, RES, FIAAO,
Senior National IAAO Instructor

Dates: Monday, July 28 – Friday, August 1 (a.m.)

Location: Cinnabar Conference Room (The Riverside Hotel)

Idaho Continuing
Education Hours: 32 hours (upon attendance requirements and successful completion of exam)
28 hours (upon attendance requirements and no attempted exam or
unsuccessful completion of the exam)

Appraisal Foundation -
Appraiser Qualifications
Board (AQB) approved: 33.5 hours (upon attendance requirements and successful completion of exam)
30 hours (upon attendance requirements and no attempted exam or
unsuccessful completion of the exam)

**Notes: Bring a calculator (other than your cell phone) and #2 pencils.
This course will require a minimum of 10 students.**

IAAO Course 400: Assessment Administration

This course provides an overview of fundamental management concepts for management and supervisory personnel in an assessor's office. It introduces the four major management functions: planning, organizing, directing, and controlling, with a separate chapter devoted to each function for more in-depth learning and discussion.

This course includes an optional exam. Please confirm with your jurisdiction about any additional exam requirements. Note that if pursuing an IAAO designation, successfully passing the exam is required.

Recommended Text: *Assessment Administration* - \$50.00

Recommended Prerequisite: Tax Commission's Principles of Property Valuation *OR*
IAAO Course 101: Fundamentals of Real Property Appraisal

Instructor: Ken Joyner, RES, AAS, PPS, Senior National IAAO Instructor

Dates: Monday, July 28 – Friday, August 1 (a.m.)

Location: North Star Conference Room (Tax Commission)

Hours: 32 hours (upon attendance requirements and successful completion of exam)
28 hours (upon attendance requirements and attempted exam or unsuccessful completion of the exam)

Notes: **Bring a calculator (other than your cell phone) and #2 pencils.
This course will require a minimum of 10 students.**



IAAO Course 500: Assessment of Personal Property

This course provides students with an understanding and working knowledge of the procedures and techniques required to assess personal property. This course focuses on the skills necessary for listing, appraising, and assessing the market value of properties using the three approaches to value. The course offers a broad mixture of theory and practical applications.

This course includes an optional exam. Please confirm with your jurisdiction about any additional exam requirements. Note that if pursuing an IAAO designation, successfully passing the exam is required.

Recommended Text: *Property Assessment Valuation, 3rd Edition* - \$50

Recommended Prerequisite: Tax Commission's Principles of Property Valuation *OR*
IAAO Course 101: Fundamentals of Real Property Appraisal

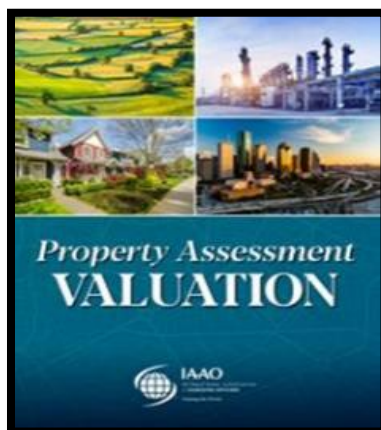
Instructor: Melodie Garfield, MBA, M. Ed, RES, Junior National IAAO Instructor

Dates: Monday, August 28 – Friday, August 1 (a.m.)

Location: Garnet Conference Room (The Riverside Hotel)

Hours: 32 hours (upon attendance requirements and successful completion of exam)
28 hours (upon attendance requirements and attempted exam or unsuccessful completion of the exam)

Notes: **Bring a calculator (other than your cell phone) and #2 pencils.**
This course will require a minimum of 10 students



IAAO Course 601: Cadastral Mapping – Methods & Applications

This course is a continuation of the mapping science curriculum. It exposes students to aspects of protocol and legal principles that are not covered in IAAO 600. However, prior completion of IAAO 600 is not required to take this course.

This course includes an optional exam. Please confirm with your jurisdiction about any additional exam requirements. Note that if pursuing an IAAO designation, successfully passing the exam is required.

Successful completion of this course meets one of Idaho’s three requirements for becoming a “Certified Cadastral Specialist” for ad valorem mapping.

Recommended Prerequisite: Tax Commission’s Principles of Valuation course OR
IAAO Course 101 – Fundamentals of Real Property Appraisal

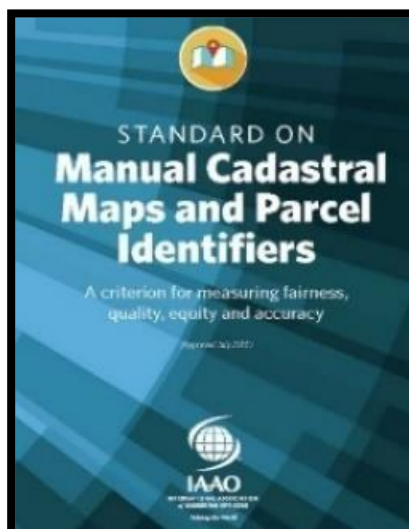
Instructor: Rick Norejko, CMS, FIAAO, Senior National IAAO Instructor

Dates: Monday, July 28 – Friday, August 1 (a.m.)

Location: Opal Conference Room (The Riverside Hotel)

Hours: 32 hours (upon attendance requirements and successful completion of exam)
28 hours (upon attendance requirements and attempted exam or unsuccessful completion of the exam)

Notes: **Bring a calculator (other than your cell phone) and #2 pencils.**
This course will require a minimum of 10 students



IAAO Workshop 100: Understanding Real Property Appraisal

This workshop provides students with a basic understanding of the procedures and techniques used with a mass appraisal office. It'll introduce students to some of the concepts involved in using two approaches to value: the cost approach and the sales comparison approach.

This workshop is also a great opportunity for experienced appraisers to review some of the important basic appraisal elements that they learned in the past.

There is a brief, ungraded review that'll come with this workshop.

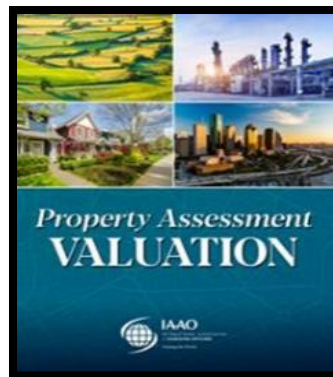
Instructor: Brandon Saueressig, Junior National IAAO Instructor

Dates: Wednesday, July 30 – Thursday, July 31

Location: Topaz Conference Room (The Riverside Hotel)

Hours: 15 hours

Notes: **Bring a calculator and #2 pencils.**
This course will require a minimum of 10 students.

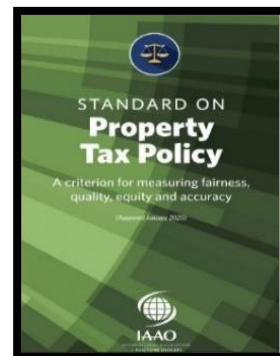


IAAO Workshop 403: Property Tax Policy Alternatives

This workshop provides an understanding of public and private sector roles, how state and local governments raise revenue, tax abatements, California-type control, and the role assessors have in property tax policy. The workshop is designed for assessment administrators and students of taxation, as well as professional policy advisors who guide and make decisions in the area of tax policy.

Topics include:

- Features of a model assessment system and property tax system
- Budget and rate-driven systems
- Advantages and disadvantages of current market value as a base for property tax
- Exemptions and controls on property tax
- Issues relating to other taxes and contrasting their use and strengths and weaknesses
- Major legal issues in property tax



This course includes an optional exam.

Please confirm with your jurisdiction about any additional exam requirements.

Instructor:	Alan Dornfest, AAS, FIAAO, Senior National IAAO Instructor Property Tax Policy Bureau Chief, Idaho State Tax Commission
Dates:	Wednesday, July 30 – Friday, August 1 (a.m.)
Location:	Coral South Conference Room (The Riverside Hotel)
Hours:	19 hours (upon attendance requirements and successful completion of exam) 16 hours (upon attendance requirements and attempted exam or unsuccessful completion of the exam)
Notes:	Bring a calculator (other than your cell phone) and #2 pencils. This course will require a minimum of 10 students.

IAAO Workshop 851: RES Case Study Review

This workshop provides a review and case study for the valuation of residential property. It is an ideal opportunity for those residential appraisers who have had 3-5 years of experience and have completed the recommended IAAO course prerequisites.

Topics include:

- General Appraisal
- Land Valuation
- Cost Approach
- Depreciation
- Sales Comparison Approach
- Gross Rent Multiplier
- Ratio Studies and Statistics

Recommended Prerequisites:

- Tax Commission's Principles of Property Valuation *OR* IAAO Course 101: Fundamentals of Real Property Appraisal;
- IAAO Course 102: Income Approach to Valuation;
- IAAO Course 201: Appraisal of Land;
- IAAO Course 300: Fundamentals of Mass Appraisal; and
- IAAO Course 311: Real Property Modeling Concepts

This workshop included an ungraded exam.

Instructor: Michael Mills, CAE, RES, MAS, Senior National IAAO Instructor

Dates: Wednesday, July 30 – Friday, August 1 (a.m.)

Location: Liberty Conference Room (The Riverside Hotel)

Hours: 19 hours

Notes: **Bring a calculator (other than your cell phone) and #2 pencils.
This course will require a minimum of 10 students.**

Team Consulting, LLC

Analysis

Words, Words, & Some Numbers: Ratio Studies in Action

This workshop will focus on the statistics used in sales ratio studies and how those can translate to the day-to-day life of an assessment office. Appraisers are taught how to calculate these statistics, but many do not know what should be done once they have them. This workshop demonstrates how a ratio study can help the assessor's office produce more accurate work and make the work process more efficient. It can also be an effective monitoring tool for employees' work quality, help confirm adjustments for established neighborhoods, and assist in creating new neighborhoods.

This'll be an interactive workshop that encourages and invites student participation in the problem-solving process. Students are encouraged to add their own examples as the class works together on typical challenges and scenarios that often occur in the assessor's office. Ratio studies can often seem like just some words, words, and a few numbers at first – a procedure required by oversight agencies. This workshop is about learning how they can apply to your workplace!

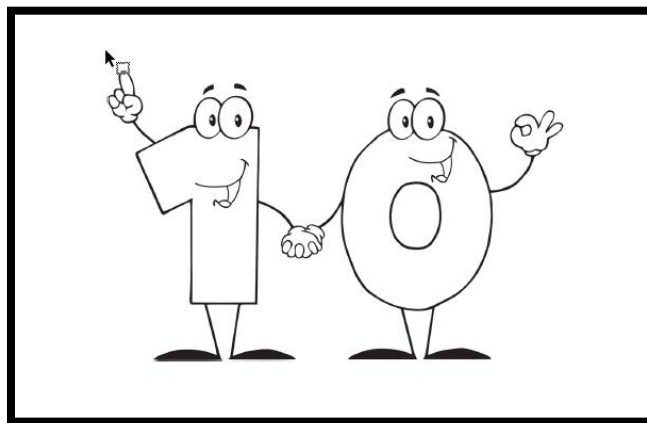
Instructor: Brad Eldridge, MAI, CAE, Team Consulting, LLC
Senior National IAAO Instructor

Date: Friday, August 1 (a.m.)

Location: Clearwater Conference Room (The Riverside Hotel)

Hours: 3 hours

Note: This workshop will require a minimum of 10 students.



Professional Development

Up the Creek ... Managing Daily Personnel Disasters

This workshop takes you through the scenario of being a manager and focuses on one of the hardest parts of managing – personnel issues. We'll offer guidelines for handling employees and take you through various scenarios to help you find solutions to situations that happen every day in the assessment office (or any office for that matter). Topics include hiring practices, communication issues, working with difficult personalities, and much, much more.

This interactive workshop will encourage attendee participation and collaborative problem-solving. Let's work together to figure out what to do when you feel yourself getting into uncharted territory because no one likes to be up a creek without a paddle!

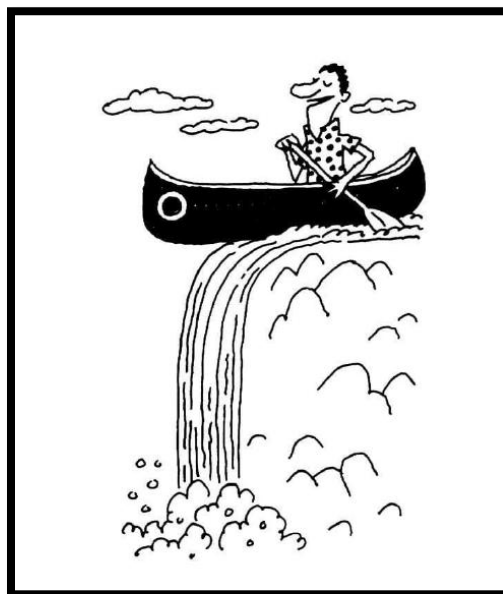
Instructor: Kara Endicott, CAE, RES, AAS, Team Consulting, LLC
Senior National IAAO Instructor

Date: Friday, August 1 (a.m.)

Location: Delamar Conference Room (The Riverside Hotel)

Hours: 3 hours

Note: **This workshop will require a minimum of 10 students.**

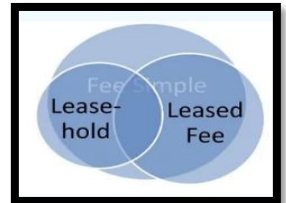


Commercial

Fee Simple & Property Rights Valuation Issues for Commercial Properties

Assessors are challenged by the need to develop fee simple values for property that sells based on leases in place at the time of the sale. This workshop looks at background, terminology, and appraisal concepts for fee simple valuation, as well as suggested appraisal practice and possible solutions to resolving common issues that surface in the valuation of leased commercial property. The workshop will incorporate examples of effective rent and the proper handling of tenant improvements. It includes three short case-study examples that involve 1031 exchanges, long-term/credit leases, and leased fee/leasehold property rights.

Instructor: Brad Eldridge, MAI, CAE, Team Consulting, LLC
Senior National IAAO Instructor
Date: Monday, July 28
Location: Clearwater Conference Room (The Riverside Hotel)
Hours: 7 hours



Note: This workshop will require a minimum of 10 students.

Valuation of Fast Food Restaurants

This workshop provides an overview and guidance on the valuation process of fast food properties, also known as Quick Service Restaurants (QSRs). Current trends in QSRs will be reviewed, as well as real-world case studies that address first-generation vs. second-generation users, built-to-suit, credit tenant/long-term lease, and property rights valuation issues.

Instructor: Brad Eldridge, MAI, CAE, Team Consulting, LLC
Senior National IAAO Instructor
Date: Tuesday, July 29
Location: Clearwater Conference Room (The Riverside Hotel)
Hours: 7 hours



Note: This workshop will require a minimum of 10 students.

Valuation of Self-Storage Properties

This workshop provides an overview and guidelines on the valuation process of self-storage properties. The workshop will look at the different classifications of self-storage and how all three approaches to value can be used to value these types of property. Month-to-month leasing, the impact of new supply, reliance on external demand generators, and management intensity all make analysis and valuation of these properties difficult.

Instructor: Brad Eldridge, MAI, CAE, Team Consulting, LLC
Senior National IAAO Instructor

Date: Wednesday, July 30

Location: Clearwater Conference Room (The Riverside Hotel)

Hours: 7 hours



Note: This workshop will require a minimum of 10 students.

Residential

Residential Quality, Condition, & Effective Age

This workshop will review the characteristics that determine construction quality for residential properties by use of the Marshall & Swift Valuation Service. Photographs of homes will be included in the presentation and will facilitate extensive classroom participation. Actual construction costs will also be considered as a guide to determining quality.

Topics include:

- USPAP Review
- The Cost Approach
- Quality of Construction
- Physical Condition
- Physical Deterioration Using Effective Age
- Functional Obsolescence
- External Obsolescence
- Depreciation & Effective Age Extraction



Instructor: Kara Endicott, CAE, RES, AAS, Team Consulting, LLC
Senior National IAAO Instructor

Dates: Monday, July 28 – Tuesday, July 29

Location: Delamar Conference Room (The Riverside Hotel)

Hours: 14 hours

Note: This workshop will require a minimum of 10 students.

Unique & Challenging Homes

This workshop presents students with unique and challenging residential appraisal problems. By using case studies and actual market data, it'll walk students through the appraisal process of measuring value and/or value loss on unique problems such as tiny homes, container homes, straw bale homes, hemp homes, and more.

Instructor: Kara Endicott, CAE, RES, AAS, Team Consulting, LLC
Senior National IAAO Instructor

Date: Wednesday, July 30

Location: Delamar Conference Room (The Riverside Hotel)

Hours: 7 hours



Note: This workshop will require a minimum of 10 students.

Valuation of Barndominiums

This workshop provides guidance and suggestions on the process of analyzing and valuing metal buildings that are converted to living areas – barndominiums.

Instructor: Kara Endicott, CAE, RES, AAS, Team Consulting, LLC
Senior National IAAO Instructor

Date: Thursday, July 31

Location: Delamar Conference Room (The Riverside Hotel)

Hours: 7 hours



Note: This workshop will require a minimum of 10 students.

Valuation of Low-End Residential Properties

This workshop provides assistance in the valuation of low-end and difficult residential properties that often create valuation issues. It is not unusual that these types of properties have a sales ratio considerably higher than 1.00 and a very regressive Price-Related Differential (PRD).

Instructor: Marion Johnson, MBA, CAE, FIAAO,
Team Consulting, LLC
Date: Monday, July 28
Location: Liberty Conference Room (The Riverside Hotel)
Hours: 7 hours



Note: This workshop will require a minimum of 10 students.

Valuation of Manufactured Homes

This workshop provides assistance in the valuation of manufactured homes. Topics include the history of manufactured homes and how to distinguish between manufactured homes, modular homes, panelized homes, and pre-cut or kit homes. Considerable time will be spent on developing replacement cost new from the marketplace, comparing to cost manuals, and calculating indexes.

Instructor: Marion Johnson, MBA, CAE, FIAAO,
Team Consulting, LLC
Date: Tuesday, July 29
Location: Liberty Conference Room (The Riverside Hotel)
Hours: 7 hours



Note: This workshop will require a minimum of 10 students.

Valuation of Small, Income-Producing Properties

This workshop provides guidance and suggestions on the valuation of small income-producing properties. The methodology for valuing these properties differs from owner-occupied residential properties due to the investor's income orientation. The material will focus on valuation issues for residential properties that contain one-to-five dwelling units.

Topics discussed include *USPAP* review, property valuation issues, investor perspective, and current market trends. Both short-term (like Airbnb) and long-term rentals will be addressed. The most focus will be placed on the income approach, with some discussion of reconciling the sales comparison and cost approach value indications. Actual market data will be used to illustrate the concepts and valuation issues.

Instructor: Brad Eldridge, MAI, CAE, Team Consulting, LLC
Senior National IAAO Instructor

Date: Thursday, July 31

Location: Clearwater Conference Room (The Riverside Hotel)

Hours: 7 hours

Note: This workshop will require a minimum of 10 students.



Cornell Consultants, LLC

Excel (Basic)

This hands-on workshop reviews the basics of Excel and creates the beginning of a solid foundation upon which to build your Excel skills.

Topics include:

- How to Create and Edit Formulas
- Inserting Charts and Pictures
- Copying and Pasting with Cell References
- Formatting Text, Numbers, Time, and Dates
- Creating Tables
- Copying Formulas
- Printing Headers, Footers, and Page Numbers
- Freezing Panes
- Customizing the Quick Access Toolbar
- Other Time-Saving Tips and Techniques

Instructor: David Cornell, CAE, MAI, Certified Microsoft Instructor,
Certified Excel Expert, Cornell Consultants, LLC
Senior National IAAO Instructor

Date: Monday, July 28
Location: Coral North Room (Tax Commission)
Hours: 7 hours

Notes: This workshop will require a minimum of 10 students.
Laptops are provided.



Excel (Intermediate)

This hands-on workshop builds upon the basic concepts of Excel and introduces many of Excel's advanced capabilities.

Topics include:

- Creating and Editing Charts
- Creating Conditional Formatting
- Creating Pivot Tables
- Using the Developer Tab
- Creating Macros
- Creating Dropdown Lists
- Using the Formula Auditing Function
- Using the What-If-Analysis Function
- Creating Named References
- Other Time-Saving Tips and Techniques

Instructor: David Cornell, CAE, MAI, Certified Microsoft Trainer,
Certified Excel Expert, Cornell Consultants, LLC
Senior National IAAO Instructor

Date: Tuesday, July 29

Location: Coral North Room (Tax Commission)

Hours: 7 hours

**Notes: This workshop will require a minimum of 10 students.
Laptops are provided**



Excel Can Do That?!?!

This hands-on workshop demonstrates how to take raw data and turn it into actionable insight by using some of Excel's most powerful analytical tools.

Topics include:

- Discover how Solver is used
- Discover how to create conditional formatting
- Discover how to create tables – setup and advanced features
- Discover how to create PivotTables and PivotCharts, including how to add custom measures.
- Discover how to create data models
- Discover how to use Power Query

Instructor: David Cornell, CAE, MAI, Certified Microsoft Trainer,
Certified Excel Expert, Cornell Consultants, LLC
Senior National IAAO Instructor

Date: Wednesday, July 30
Location: Coral North Room (Tax Commission)
Hours: 7 hours

Notes: **This workshop will require a minimum of 10 students.**
Laptops are provided



Introduction to Power BI

Unlock insights from your data that you never knew existed. Power BI is a game changer in truly unlocking and understanding your data. Power BI allows you to connect to multiple sources, transform data, and visualize the data to gain actionable insights.

Topics include:

- Creating a Power BI dashboard
- Creating self-service analytics for your office
- Creating ratios, including CODs, by property type, neighborhood, and year-built
- Creating interactive Power BI maps with slicers and outlier identification
- Creating interactive Power BI reports using Microsoft's artificial intelligence
- Creating sharable Power BI dashboards

Instructor: David Cornell, CAE, MAI, Certified Microsoft Trainer,
Certified Excel Expert, Cornell Consultants, LLC
Senior National IAAO Instructor

Date: Thursday, July 31
Location: Coral North Room (Tax Commission)
Hours: 7 hours

Note: This workshop will require a minimum of 10 students.
Laptops are provided.



Excel Can Do That?! – The Power Edition

This hands-on workshop introduces some of Excel’s power features.

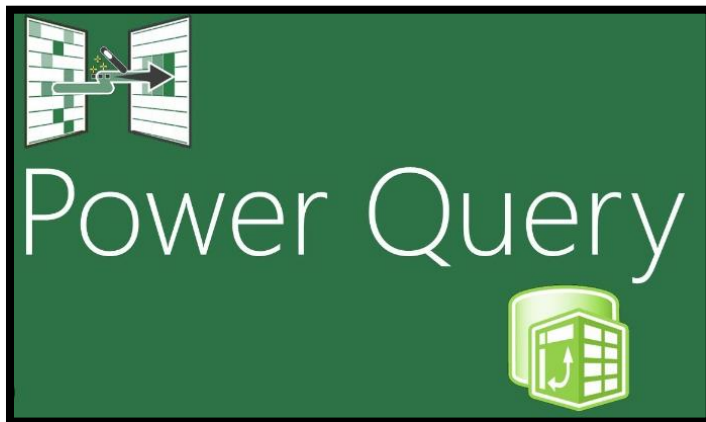
Topics include:

- How to use “Ideas” in Excel (“Ideas is a new artificial intelligence features that shows trends, summaries, outliers, and Pivot Tables, without writing any formulas.)
- How to create Power PivotTables and Power PivotCharts
- More practice with Power Query

Instructor: David Cornell, CAE, MAI, Certified Microsoft Trainer,
Certified Excel Expert, Cornell Consultants, LLC
Senior National IAAO Instructor

Date: Friday, August 1 (a.m.)
Location: Coral North Room (Tax Commission)
Hours: 3 hours

Note: This workshop will require a minimum of 10 students.
Laptops are provided.



David Wallis, GISP, CMS

Interpreting Legal Documents

This course is ideal for assessment personnel, or any other government or private sector professionals dealing with real property ownership. The course is presented as a combination of lecture and discussion. The general topic headings cover a wide range of detailed subtopics, including easements, partial interests, death and estates, adverse possession, and deed types. *(The class goes into significant detail on legal descriptions, including curves.)*

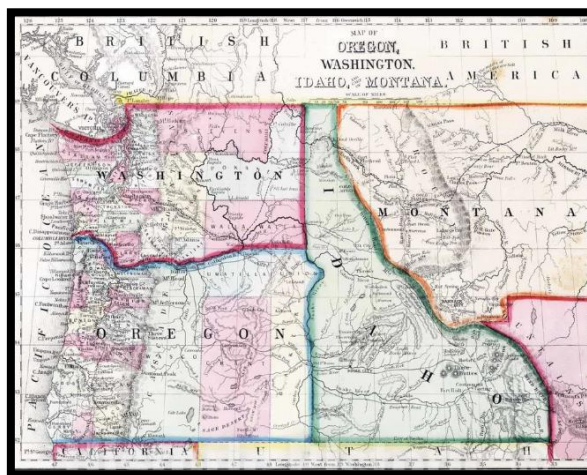
Topics include:

- Legal descriptions, including an introduction to curves
- Nature of real property
- Interests in real property
- Co-ownership of real property and estates
- Title to real property
- Transferring and recording title to real estate
- Real estate financing instruments

Instructor: David Wallis, GISP, CMS, Senior National IAAO Instructor
Date: Monday, July 28 – Tuesday, July 29
Location: Topaz Room (The Riverside Hotel)
Hours: 14 hours

Note: This workshop will require a minimum of 12 students.

**Please note that this instructor is from Washington. He indicates that while the laws in Washington and Idaho differ on some points, they are generally the same throughout the country on the interpretation of deeds and other conveyance documents. The instructor emphasizes that he is not giving legal advice in this class, and only offering suggestions to property tax professionals on how to read the recorded documents that affect the tax rolls as a part of the responsibilities in the assessor's office.





ArcGIS Pro (GeoSpatial Training Services, LLC)

Mastering ArcGIS Pro 3.x: Maps, Layers, Projects, & Layouts

This course is intended for those new to ArcGIS Pro, or students migrating from ArcGIS Desktop that wish to learn the basic skills needed to create and print maps. It teaches the foundational skills needed for new users.

Course Modules

- Introduction to ArcGIS Pro
- Understanding the ArcGIS Pro Interface
- Working with 2D Maps and Layers
- Creating and Using Selection Sets
- Working with Tables
- Creating ArcGIS Pro Projects
- Working with Layouts

You'll learn the fundamentals of using the new ribbon-based interface associated with ArcGIS Pro. You'll learn how to open projects and understand the variety of content types that can be added to a project, including maps, layouts, connections to data sources, and more. You'll learn how to create 2-D maps and add a variety of basemaps and layers to those maps. The course will cover a variety of ways that layers can be symbolized and styled. You'll learn how to create and use selection sets associated with feature layers and how to add stand-alone tables to maps and use the functionality found in the table view. Finally, the course will show you how to create presentation quality layouts for your maps and content.

Instructor: Eric Pimpler, M.A., GeoSpatial Training Services, LLC
Dates: Monday, July 28 – Tuesday, July 29 (a.m.)
Location: Turquoise Room (Tax Commission)
Hours: 12 hours

**Notes: This workshop will require a minimum of 12 students.
Laptops and GISPro student accounts are provided.**

Automating Map Production in ArcGIS Pro with Map Series

Students will explore the map series functionality by learning what it is and how to configure it. Students will learn how to index grid layers function and how to create them.

Topics Include:

- Introduction to Map Series in ArcGIS Pro
- Creating the Layout
- Creating Index Grid Layers
- Printing and Exporting the Map Series

Instructor: Eric Pimpler, M.A., GeoSpatial Training Services, LLC
Dates: Tuesday, July 29 (p.m.)
Location: Turquoise Room (Tax Commission)
Hours: 4 hours

Notes: This workshop will require a minimum of 12 students. Laptops and GISPro student accounts are provided.

Editing Spatial and Attribute Data in ArcGIS Pro

Why do you need or want to edit data in a GIS? For some the answer may seem obvious. But take a quick moment to think about it. A favorite question that normally comes from managers or elected officials is “When will our GIS be done?”, as if a GIS is a house or a car - that it has a specific end or construction date. GIS is ever evolving and changing because the real world features it represents are always changing. Parcels are being merged, divided, bought and sold. New waterlines are being placed in service while others are removed. As long as the world we represent in our GIS is changing, we will need to update our GIS to reflect all those changes.

Topics Include:

- Editing Workflow and Options
- Creating New Features
- Creating New Features from Existing Features
- Editing Existing Features
- Editing Attributes
- Editing with Topologies

Instructor: Eric Pimpler, M.A., GeoSpatial Training Services, LLC
Dates: Wednesday, July 30
Location: Turquoise Room (Tax Commission)
Hours: 8 hours

Notes: This workshop will require a minimum of 12 students. Laptops and GISPro student accounts are provided.

Beginners' Guide to Customizing ArcGIS Pro with Arcade

This course is designed for current ArcGIS Pro users who are looking to expand their skill set with ArcGIS Arcade. It is ideal for GIS professionals, analysts, and developers who already have a foundational knowledge of ArcGIS Pro and are looking to take their capabilities to the next level. It is designed for intermediate-level users, focusing on using Arcade to develop dynamic labeling, symbology, and pop-ups. If you're comfortable with core ArcGIS Pro and are ready to integrate scripting to customize and optimize your workflows, this course will provide you with the knowledge and skills to use Arcade effectively within your own projects..

Topics Include:

- Introduction to Arcade
- The Arcade Language
- Categories of Functions in Arcade
- Symbology with Arcade
- Labeling with Arcade
- Pop-ups and Interactive Content
- Data Calculations and Field Updates

Instructor: Eric Pimpler, M.A., GeoSpatial Training Services, LLC
Dates: Thursday, July 31
Location: Turquoise Room (Tax Commission)
Hours: 8 hours

**Notes: This workshop will require a minimum of 12 students.
Laptops and GISPro student accounts are provided.**



Urban Renewal

Urban Renewal & the New Construction Roll – The Effect on Property Taxes & Property Tax Administration

This workshop focuses on the assessment, administration, and policy issues related to the formation and operation of urban renewal agencies. There'll be instructions on:

- Important Idaho laws and rules related to urban renewal areas
- Learning how to compute and modify the base used to reallocate revenue
- Providing an overview of the effects of revenue reallocation to urban renewal agencies; on counties, other taxing districts, and taxpayers, both inside and outside urban renewal areas.
- Addressing adjustments to base value that are related to exempt property
- Calculating the new construction roll added values when revenue allocation areas dissolve or de-annex property
- Issues related to the new construction roll

Day 1: Who's This For?

- County assessors, clerks, commissioners, treasurers, and relevant staff
- Urban renewal agencies and cities
- State legislators

Day 1 - Agenda

- Introduction to urban renewal terminology, structure, and administration
- Urban renewal and the effect on taxing districts
- The new construction roll – impact on the budgets of all taxing districts, and the effects of when terminating revenue allocation areas
- Annexations within revenue allocation areas and modifications of urban renewal plans
- Provide an overview of the effects of revenue reallocation to urban renewal agencies; on counties, other taxing districts, and taxpayers, both inside and outside the urban renewal areas

Day 2: Who's This For?

- County assessors and relevant staff
- Anyone interested in learning how county assessors adjust base year values. There'll be plenty of hands-on practical exercises!
- Anyone interested in learning, from a practical perspective, the property tax implications of urban renewal.

Day 2 - Agenda

- Learn how to compute and modify the base value for property tax levy calculations.
- Address adjustments to base value that are related to exempt property.
- Calculate new construction roll-added values when revenue allocation areas dissolve or de-annex property.

Instructors:

Alan Dornfest, AAS, FIAAO
Property Tax Policy Bureau Chief, Tax Commission
Kathlynn Ireland, CPM
Property Tax Policy Specialist, Tax Commission
Janet James
Technical Support Bureau Chief, Tax Commission

Date:

Monday, July 28 - Tuesday, July 29

Location:

Coral South (The Tax Commission)

Hours:

14

Note:

This workshop will require a minimum of 10 students.



Meet Your Instructors!

*Pat Alessandrini, MAI, CAE:
RES*

Pat is the Deputy Administrator Property Appraiser at the Hillsborough County (FL) Property Appraiser's Office. Pat has been a Senior National IAAO Instructor since 1985, is a certified USPAP instructor, and a 2011 recipient of the IAAO Instructor of Excellence Award. Pat served as the IAAO president in 2023.

David Cornell, MAI, CAE:

David Cornell consults with assessing offices nationally and develops valuation models and system processes in helping with enhancing efficiencies. He is a Certified Microsoft Trainer and a Certified Excel Expert. David has been the assistant director for the New Hampshire Department of Revenue and previously served as the Assessor for the City of Manchester (NH). David is a Senior National IAAO Instructor, an AQB Certified USPAP Instructor, and was the recipient of the 2020 IAAO Instructor of Excellence Award.

Alan Dornfest, AAS, FIAAO:

Alan is the Property Tax Policy Bureau Chief for the Idaho State Tax Commission. He has been with the Tax Commission for 45 years, supervising property tax policy, the Idaho Ratio Study, and analyzing Idaho property taxes and property tax laws. Alan has been a Senior National IAAO instructor for over 30 years, served on the IAAO executive board, and is currently serving on the IAAO Research and Standards Committee.

Brad Eldridge, MAI, CAE:

Brad is a Managing Partner with Team Consulting, LLC, which provides consulting and educational opportunities to assessment jurisdictions. Brad has over two decades of commercial real estate appraisal experience, divided between single property appraisal and mass appraisal. Brad is the County Appraiser in Douglas County (KS). Brad is past chair of the IAAO Education Committee and has been a Senior National Instructor for IAAO since 2012.

Kara Endicott, CAE, RES, AAS:

Kara is a Manager Partner with Team Consulting, LLC, which provides consulting and educational opportunities to assessment jurisdictions. Kara has over two decades of appraisal work for county government. She is currently the Assistant County Appraiser for the Johnson County (KS) Appraiser's Office. Kara is past chair of the IAAO Education Committee for IAAO and has been a Senior National Instructor for IAAO for over 10 years. Kara is the 2021 recipient of the IAAO Instructor of Excellence Award and is currently serving on the IAAO Board of Directors.

*Melodie Garfield, MBA, M.Ed,
RES*

Melodie is a Senior Property Appraiser with the Clark County (NV) Assessor's office. She has been with the county for almost ten years and before that was a certified fee appraiser in Nevada with her own appraisal business. Melodie has been an IAAO instructor since 2019.

*Marion Johnson, MBA, CAE,
FIAAO:*

Marion has over 30 years of assessment experience as a county property appraiser in Kansas. Marion is a former president of IAAO and served on its Board of Directors. Marion has over two decades of experience as a Senior National Instructor for IAAO, was the recipient of the 2010 IAAO Instructor of Excellence Award and is the recipient of 2023 IAAO Professional Development Lifetime Achievement Award.

Ken Joyner, RES, AAS, PPS:

Ken is the current assessor for Mecklenberg County (Charlotte, NC). He previously served on the faculty at the University of North Carolina School of Government. Ken has been a Senior IAAO Instructor for 17 years and was the recipient of the 2009 IAAO Instructor of Excellence Award.

Kathlynn Ireland, CPM:

Kathlynn has previously been a fee appraiser, a residential appraiser for the Ada County Assessor's Office, and a consulting appraiser for the Idaho State Tax Commission. She has been a Property Tax Policy Specialist for the past six years and a National Instructor for IAAO for over 15 years.

*Michael Mills, CAE, RES,
MAS, AAS*

Mike is the chief deputy appraiser for the Travis Central Appraisal District in Austin, Texas. He is an AQB-certified USPAP instructor. Mike has worked as a fee appraiser in Seattle (WA) and Austin. He enjoys appraisal, model writing, and helping new appraisers in their professional development.

Rick Norejko, CMS, FIAAO:

Rick is a nationally recognized keynote speaker, lecturer, and instructor with over 40 years of experience in the field of cadastral mapping. Rick has been a Senior National Instructor for IAAO for nearly 30 years and was the recipient of the 2018 IAAO Instructor of Excellence Award and the 2022 IAAO Professional Development Lifetime Achievement Award. In 2024, IAAO welcomed Rick into the Fellows Program in recognition of his dedication to the development of the assessment profession and his exceptional contributions to IAAO and the assessment industry.

Eric Pimpler, M.A.:

Eric is the founder and owner of GeoSpatial Training Services. He has over 25 years of experience implementing and teaching GIS solutions using ESRI, Google Earth/Maps, and Open Source technology. Eric is the author of Programming ArcGIS with Python Cookbook, Building Web and Mobile ArcGIS Server Applications with Javascript, Spatial Analytics with ArcGIS, and ArcGIS Blueprints.

Brandon Saueressig:

Brandon Saueressig was the Chief Deputy of the Twin Falls County (ID) Assessor's Office for three years after previously been the county's appraisal department supervisor and a residential appraiser. He specialized in residential appraisal, data analytics, and handled most appeals and court cases for the office. He has been a Junior National IAAO Instructor since 2022.

David Wallis, CMS, GISP:

David has over 23 years in county government as a chief appraiser and IT/GIS Director for Cowlitz County (WA). He has taught Legal Descriptions/Legal Documents, and GIS courses for the State of Washington's Department of Revenue for over 28 years. David has been a Washington State Department of Revenue Accredited Appraiser since 1997 and a Senior National IAAO instructor since 2011.

Doug Will, AAS, CAE

Doug is a graduate of Florida State University and holds a bachelor's degree with a major in Real Estate. Doug had a career that spans over 3 decades in the Tallahassee/Leon County Property (FL) Appraiser's office using mass appraisal techniques to value over 110,000 properties annually. He is a senior national instructor for IAAO and holds the CAE and AAS designations. Doug has been instructing IAAO courses for 18 years and was awarded the IAAO Instructor of Excellence Award in 2015. He also served for ten years on the board of directors of the Florida Chapter of the IAAO including one term as its President.

**Summer Appraisal/Mapping/Professional Development/
Property Tax Administration School
Course Schedule
(July 28 – August 1, 2025)**

Morning courses begin at **8:00 a.m.**, except Monday's courses, which begin at **8:30 a.m.**

Afternoon courses begin at 1:30 p.m., **unless otherwise noted in the brochure.**

Course	Room*	Fee**	Mon 7/28	Tue 7/29	Wed 7/30	Thurs 7/31	Fri 8/1
IAAO Course 101: Fundamentals of Real Property Appraisal	Emerald (Riverside)	\$550	X	X	X	X	a.m.
IAAO Course 300: Fundamentals of Mass Appraisal	Cinnabar (Riverside)	\$550	X	X	X	X	a.m.
IAAO Course 400: Assessment Administration	North Star (Riverside)	\$550	X	X	X	X	a.m.
IAAO Course 500: Assessment of Personal Property	Garnet (Riverside)	\$550	X	X	X	X	a.m.
IAAO Course 601: Cadastral Mapping: Methods & Applications	Opal (Riverside)	\$550	X	X	X	X	a.m.
IAAO Workshop 100: Understanding Real Property Appraisal	Topaz (Riverside)	\$260			X	X	
IAAO Workshop 403: Property Tax Policy Alternatives	Coral South (Tax Commission)	\$350			X	X	a.m.
IAAO Workshop 851: RES Case Study Review	Liberty (Riverside)	\$400			X	X	a.m.
Team Consulting, LLC: Words, Words, & Some Numbers – Ratio Studies in Action	Clearwater (Riverside)	\$65					a.m.
Team Consulting, LLC: Up the Creek... Managing Daily Personnel Disasters	Delamar (Riverside)	\$65					a.m.
Team Consulting, LLC: Fee Simple & Property Rights Valuation Issues for Commercial Properties	Clearwater (Riverside)	\$130	X				
Team Consulting, LLC: Valuation of Fast Food Restaurants	Clearwater (Riverside)	\$130		X			
Team Consulting, LLC: Valuation of Self-Storage Properties	Clearwater (Riverside)	\$130			X		
Team Consulting, LLC: Valuation of Small, Income-Producing Properties	Clearwater (Riverside)	\$130				X	
Team Consulting, LLC: Residential Quality, Condition, & Effective Age	Delamar (Riverside)	\$270	X	X			
Team Consulting, LLC: Unique & Challenging Homes	Delamar (Riverside)	\$130			X		
Team Consulting, LLC: Valuation of Barndominiums	Delamar (Riverside)	\$130				X	
Team Consulting, LLC: Valuation of Low-End Residential Properties	Liberty (Riverside)	\$130	X				

Course	Room*	Fee**	Mon 7/28	Tue 7/29	Wed 7/30	Thurs 7/31	Fri 8/1
Team Consulting, LLC: Valuation of Manufactured Homes	Liberty (Riverside)	\$130		X			
Cornell Consultants, LLC: Basic Excel	Coral North (Tax Commission)	\$130	X				
Cornell Consultants, LLC: Intermediate Excel	Coral North (Tax Commission)	\$130		X			
Cornell Consultants, LLC: Excel Can Do That?!	Coral North (Tax Commission)	\$130			X		
Cornell Consultants, LLC: Introduction to Power BI	Coral North (Tax Commission)	\$130				X	
Cornell Consultants, LLC: Excel Can Do That?! – The (half-day) Power Edition	Coral North (Tax Commission)	\$65					a.m.
David Wallis, GISP, CMS: Interpreting Legal Documents	Topaz (Riverside)	\$280	X	X			
GeoSpatial Training Services, LLC: Mastering ArcGIS Pro 3.x: Maps, Layers, Projects, & Layouts	Turquoise (Tax Commission)	\$400	X	a.m.			
GeoSpatial Training Services, LLC: Automating Map Production Using Map Series	Turquoise (Tax Commission)	\$100		p.m.			
GeoSpatial Training Services, LLC: Editing Spatial and Attribute Data in ArcGIS Pro	Turquoise (Tax Commission)	\$200			X		
GeoSpatial Training Services, LLC: Beginners' Guide to Customizing ArcGIS Pro with Arcade	Turquoise (Tax Commission)	\$200				X	
Tax Commission: Urban Renewal & the New Construction Roll - The Effect on Property Taxes & Property Tax Administration	Coral South (Tax Commission)	\$190	X	X			

*Classroom assignments are subject to change depending on class enrollment.

** All course fees include cost of any associated materials.

Classrooms

The Riverside Hotel

2900 W. Chinden Blvd.

Boise ID 83714

(See the last page of this brochure for the layout of the hotel conference rooms.)

Emerald	First-floor conference room
Garnet	First-floor conference room
Opal	First-floor conference room
Topaz	First-floor conference room
Cinnabar	Second-floor conference room
Clearwater	Second-floor conference room
Delamar	Second-floor conference room
Liberty	Second-floor conference room
North Star	Second-floor conference room

Idaho State Tax Commission

11321 W Chinden Blvd. (Building 2)

Boise ID 83714

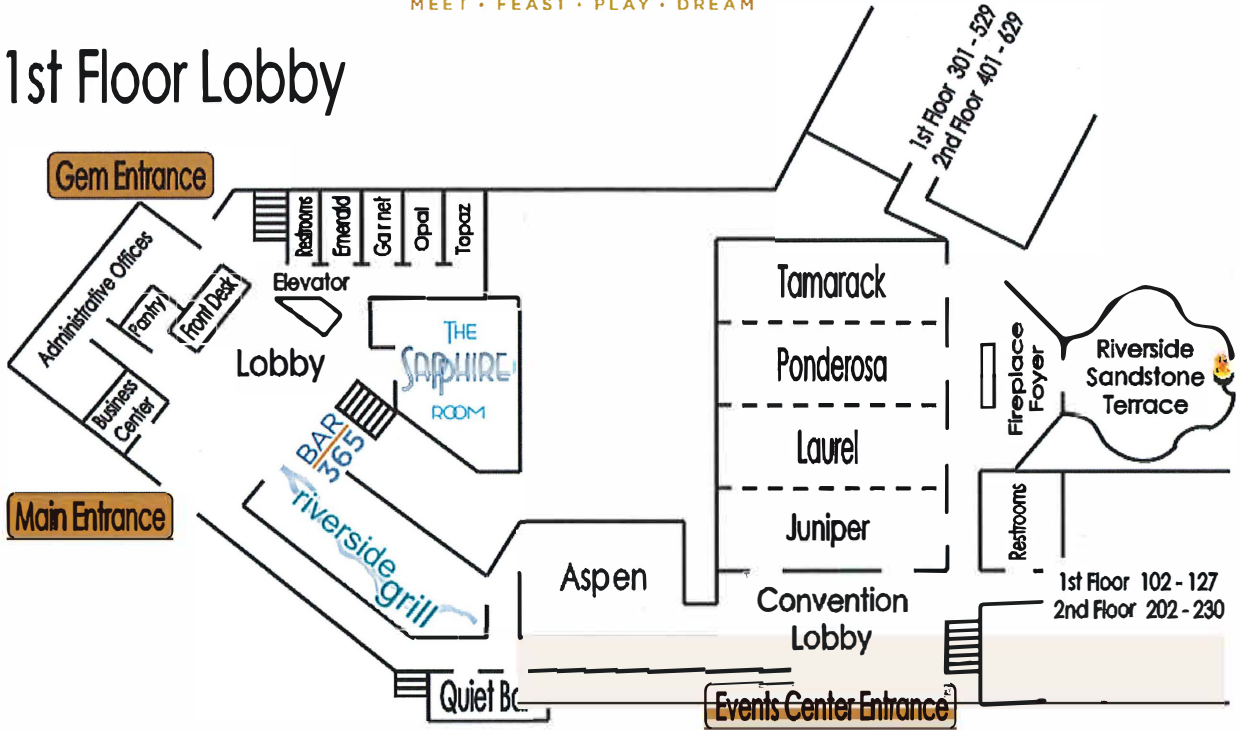
Coral North	First-floor conference room
Coral South	First-floor conference room
Turquoise North	Second-floor conference room
Turquoise South	Second-floor conference room



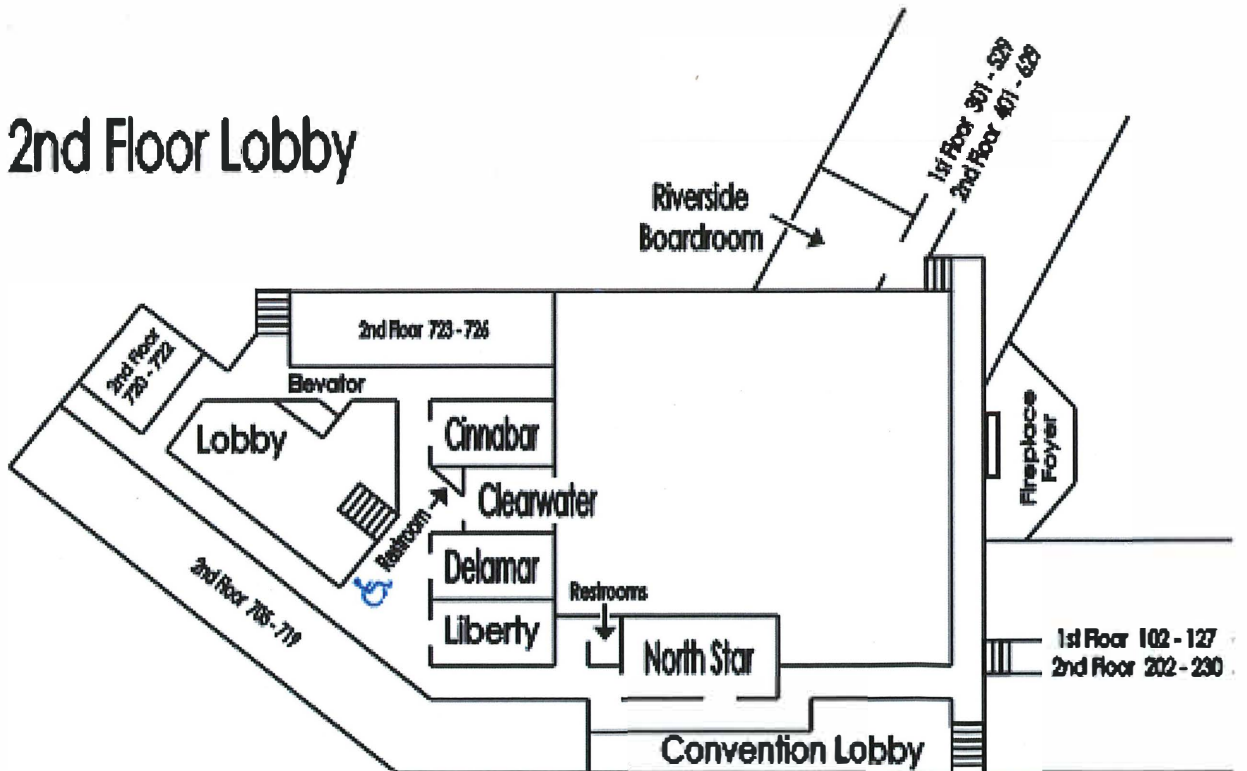
THE
RIVERSIDE
HOTEL

MEET • FEAST • PLAY • DREAM

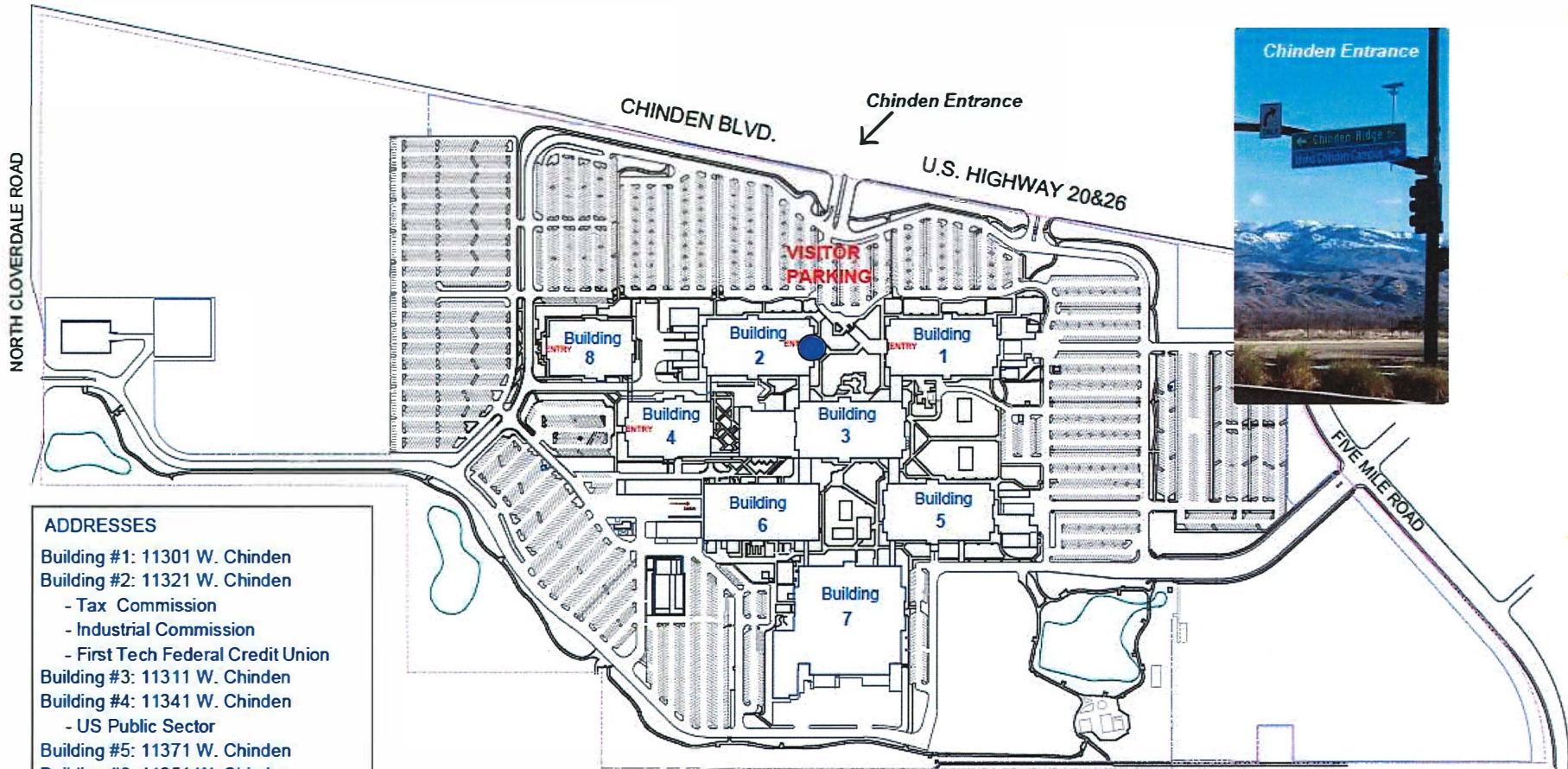
1st Floor Lobby



2nd Floor Lobby



State Chinden Campus Parking



ADDRESSES

- Building #1: 11301 W. Chinden
- Building #2: 11321 W. Chinden
 - Tax Commission
 - Industrial Commission
 - First Tech Federal Credit Union
- Building #3: 11311 W. Chinden
- Building #4: 11341 W. Chinden
 - US Public Sector
- Building #5: 11371 W. Chinden
- Building #6: 11351 W. Chinden
- Building #7: 11361 W. Chinden
- Building #8: 11331 W. Chinden
 - Public Utilities Commission
 - Information Technology Services

● = Entrance to Idaho Tax Commission, Building 2. The Coral Conference Room is to your left after you pass the credit union.