

IDAHO ASSESSORS' SUMMER SCHOOL

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

JULY 24-28, 2023



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 58th Annual Idaho Assessors' Summer Appraisal/Mapping School!

This brochure contains a list of all the courses offered this session. You can attend either a week-long course, or any combination of other shorter courses.

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

Idaho State Tax Commission
Property Tax Division Education Director:

Jeff Middleton, M.A., IAAO Education Committee Member

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
Grant Dorman, Bonner County Assessor
Holly Standlee, Butte County Assessor
Lynn McGuire, Camas County Assessor
Jacquel Bruno, Custer County Assessor, President of Idaho Association of Assessors
Tiffany Nettleton, Owyhee County Assessor

Idaho Program of Education Examination Committee

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

Members: Jenny Rosin, Lemhi County Assessor
Jerry White, Shoshone County Assessor
Kathleen Atkinson, Oneida County Assessor
Brad Bovey, 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 Friday, June 30 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 after June 30.
- You will be charged for the course if notification of cancellation for a course registration is received after June 30. An alternative attendee may be sent in place of the registered attendee.
- Register early because many courses fill quickly. Most classrooms have limited seating.
- Idaho county and state employees have priority registration.
- Government agencies will be billed after the conclusion of school. All others, please check with the education director.

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 \$199.00.

- 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.

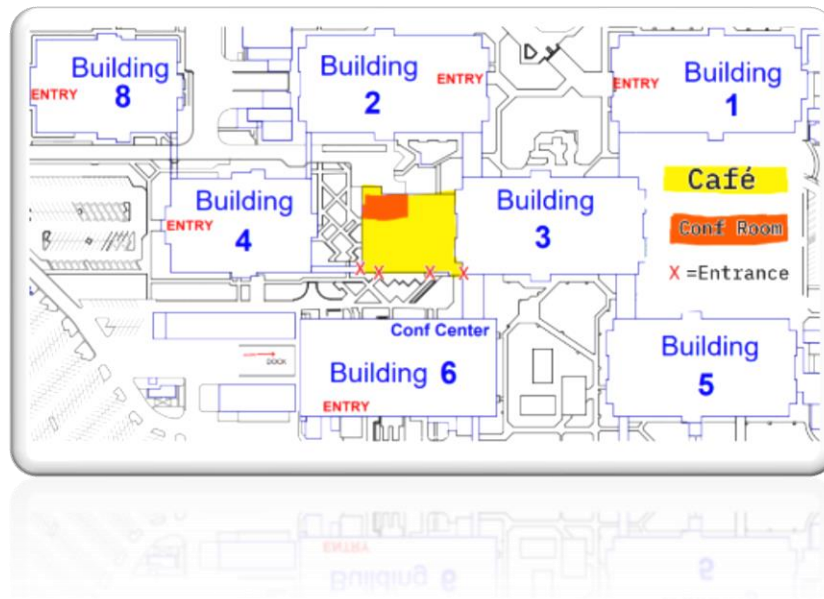
The Tax Commission also provides free parking. Depending on the location of your classroom at the Tax Commission, you may need to register as a visitor with the security kiosk and obtain a visitor's badge for the day. You'll be informed if this is the case.

Ground Transportation

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.

Dining

- The Riverside Hotel has one restaurant that is open for breakfast. **There is no complimentary breakfast.** The hotel has a total of two restaurants, which also offer lunch and dinner options on site.
- 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 best available rate and then the government rate – the list below is just a sampling, there are many other hotel options too.)

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|--|------------------------------------|
| • 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 |
| • 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](#).
- Keep up-to-date with the [Weather Forecast](#).

Class Times*

Unless otherwise stated, course times will be as follows:

- Morning classes 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., unless otherwise noted.
- Friday classes end by noon, unless otherwise noted.

Week-long IAAO courses

IAAO Course 101: Fundamentals of Real Property Appraisal

This course provides the student with an understanding and working knowledge of the procedures and techniques required to estimate the market value of vacant and improved properties. Students will acquire the skills necessary for estimating 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.

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: Christa Rush, RES

Dates: Monday, July 24 – Friday, July 28 (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 a #2 pencil.**
This course will require a minimum of 10 students.

Instructor biography:

Christa is an Arizona Department of Revenue Level 3 Certified Appraiser and is currently with the Arizona State Board of Equalization. She previously worked for the Maricopa County Assessor's Office (AZ) and the Arizona Department of Revenue. Christa has been an IAAO instructor since 2012.

IAAO Course 102: Income Approach to Valuation

This course provides the student with an understanding and working knowledge of the procedures and techniques required to estimate the market value of vacant or improved properties by the income approach. The course covers real estate finance and investment, capitalization methods and techniques, analysis of income and expenses to estimate operating income, selection of capitalization rates, and application of the approach.

This course includes an optional exam. The exam is required for Idaho students using the course to meet state certification requirements.

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

Required Prerequisite: Tax Commission Appraisal Course 1 *or* IAAO Course 101: Fundamentals of Real Property Appraisal

Instructor: Marion Johnson, MBA, CAE, FIAAO

Dates: Monday, Monday July 24 – Friday, July 28 (a.m.)

Location: Clearwater 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 a #2 pencil.**
This course will require a minimum of 10 students.

Instructor biography: 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.

IAAO Course 112: Income Approach to Valuation II

This course is an intermediate-level course designed for the practicing appraiser. An understanding of the income approach to value and practical experience with income capitalization are essential prerequisites. This course makes extensive use of financial compounding and discounting techniques. Emphasis is on developing financial factors by way of electronic devices with slight references to pre-printed tables. Forecasting income patterns and property value changes are prominent variables used in estimating present values. Formula driven models are the primary appraisal tools. Market value estimates through yield capitalization are the principal focus of the course.

This course includes an optional exam.

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

Required Prerequisite: Tax Commission Appraisal Course 1 *or*
IAAO Course 101: Fundamentals of Real Property Appraisal

Recommended Prerequisite: IAAO Course 102: Income Approach to Valuation

Instructor: John Ryan, CAE, FIAAO

Dates: Monday, July 24 – Friday, January 28 (a.m.)

Location: Topaz 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 with a Power Key (other than your cell phone)
and a #2 pencil.**
This course will require a minimum of 10 students.

Instructor biography:

John is a recognized expert in mass appraisal consulting with a range of assessment agencies over the years. He regularly serves as an expert witness in court on complex commercial/industrial real and personal property valuation cases. John served as a Chief Assessor for a large suburban city outside of Boston. He recently completed a term as a vice-chair of the Appraisal Foundation's Appraisal Qualifications Board. John has been a Senior National Instructor for IAAO since 1984.

IAAO Course 201: Appraisal of Land

This course provides the student with an understanding and working knowledge of the procedures and techniques required to estimate the market value of land. Students will acquire the skills necessary for estimating land value by primarily using 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.

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

Required Prerequisite: Tax Commission Appraisal Course 1 *or* IAAO Course 101: Fundamentals of Real Property Appraisal

Recommended Prerequisite: IAAO Course 102: Income Approach of Valuation

Instructor: Brandon Saueressig
Dates: Monday, July 24 – Friday, January 28 (a.m.)

Location: Garnet 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 a #2 pencil.**
This course will require a minimum of 10 students.

Instructor biography: Brandon Saueressig was the Chief Deputy of the Twin Falls County (ID) Assessor's Office for three years after previously being the appraisal department supervisor and a residential appraiser. He specialized in residential appraisal, data analytics, and handled the majority of appeals and court cases for the office. Currently he is a project manager and operations analyst for an organization in Texas.

IAAO Course 402: Property Tax Policy

This course provides students with strategies for assisting in the effective formulation and implementation of tax policies and presents background, enabling students to understand the context under which property tax policy is established. Students will be given analytical tools with which they can explain the effects of proposed property tax changes. They will be provided with a sound theoretical basis to guide decision-making and to assist in creating workable solutions for their jurisdictions. The course is intended for anyone with an interest in property tax policy.

This course includes an optional exam.

Recommended Text: *Fundamentals of Tax Policy* - \$55

Instructor: Alan Dornfest, AAS, FIAAO, Idaho State Tax Commission,
Property Tax Policy Bureau Chief

Dates: Monday, July 24 – Friday, July 28 (a.m.)

Location: Turquoise North 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 pencil.**
This course will require a minimum of 10 students.

Instructor biography: 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.



IAAO Course 600: Principles and Techniques of Cadastral Mapping

This course is designed as a comprehensive and interactive program that introduces entry-level map maintenance personnel and assessment technicians to the cadastral mapping field. Students will learn basic mapping principles and techniques and are expected to demonstrate basic skills in order to plot deeded descriptions in both metes and bounds and the Public Land Survey systems.

This course includes an optional exam. The exam is required for Idaho students using the course to meet state certification requirements.

Successful completion of this course meets one of Idaho's three requirements for becoming a "Certified Cadastral Specialist."

Recommended Prerequisite: Tax Commission Appraisal Course 1 *or*
IAAO Course 101: Fundamentals of Real Property Appraisal

Instructor: Rick Norejko, CMS

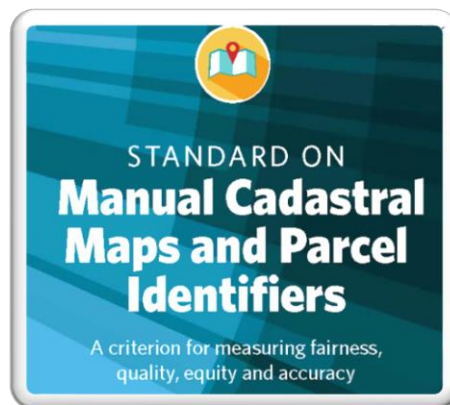
Dates: Monday, July 24 – Friday, July 28 (a.m.)

Location: Opal Conference Room (The Riverside Hotel)

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

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

Instructor biography: 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.



Team Consulting, LLC workshops

Analysis

Mass Appraisal Analysis and Benchmarks

This workshop is designed to help refresh the mass appraisal techniques used in the valuation process and to help establish some processes and procedures for unusual or more challenging events.

Topics include:

- Mass Appraisal
- Neighborhood Analysis
- Benchmarks
- Sales Validation
- Sales Ratio Analysis
- Sales Chasing
- Trending

Instructor: Jerald Rudman, RES, Team Consulting LLC
Date: Wednesday, July 26
Location: Delamar Conference Room (The Riverside Hotel)
Hours: 8 hours

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

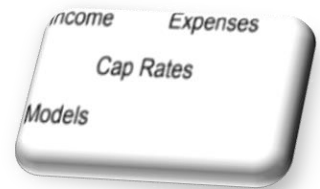


Collection, Interpretation, and Model Building of Income and Expense Data

This workshop is designed for appraisers in the reconstruction and interpretation of income and expense statements. There'll be focus on the income approach and formulas, forms and methods for data gathering and additional sources, templates for storing and using data, review of reconstructing income and expense statements, extraction and development of the capitalization rate, data analysis, interpretation and model building, and testing the income models.

Instructor: Brad Eldridge, MAI, CAE, Team Consulting LLC
Date: Monday, July 24
Location: Liberty Conference Room (The Riverside Hotel)
Hours: 8 hours

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

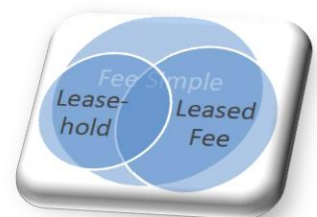


Fee Simple and Property Rights Valuation Issues for Commercial Properties

Assessors are often 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 provides students with the background, terminology, and appraisal concepts for fee simple valuation. It'll also offer suggested appraisal practices and possible solutions to resolving common issues that surface in the valuation of leased commercial properties. **This course is recommended for both residential and commercial appraisers.**

Instructor: Brad Eldridge, MAI, CAE, Team Consulting LLC
Date: Thursday, July 27
Location: Liberty Conference Room (The Riverside Hotel)
Hours: 8 hours

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



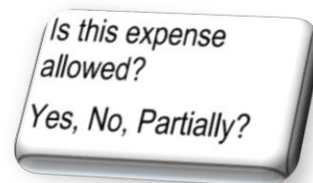
Commercial

Reconstructing Income & Expense Statements

The purpose of this workshop is to provide some guidance and suggestions on the process of developing an effective income and expense form, review of the income approach, establishing operating expense ratios as part of the review process and analyzing income and expense statements for allowable and non-allowable expenses. Topics discussed include: USPAP review, income approach definition and formulas, forms and methods for data gathering and additional sources, templates for storing and using data, review of reconstructing income and expense statements and data analysis and interpretation.

Instructor: Kevin Hayes, MAI, CAE, RES, Team Consulting, LLC
Date: Wednesday, July 26
Location: Cinnabar Conference Room (The Riverside Hotel)
Hours: 8 hours

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



Square Peg, Round Hole: Appraising Properties That Do Not Fit in the Model

This workshop is designed to assist appraisers in finding solutions to valuing difficult commercial properties that may not fit in the traditional mass appraisal model. It includes suggestions on resources for obtaining information to support the analysis and provide a roadmap for establishing a reliable market value. This workshop includes real-world scenarios, with exercises that provide examples and solutions for valuing unique commercial properties.

Instructor: Brad Eldridge, MAI, CAE, Team Consulting, LLC
Date: Tuesday, July 25
Location: Liberty Conference Room (The Riverside Hotel)
Hours: 8 hours

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



Valuation of Senior Housing

This workshop provides an overview and guidelines for the valuation of the four main types of senior housing (independent living, assisted living, skill nursing, and continuum of care retirement facilities). The workshop will also address Alzheimer/Dementia care units in the various property types. Topics include: property rights, components/allocation of value, ownership types, market analysis, property data and analysis, and all three approaches to value. Significant time will be spent on the income approach, with an emphasis on the collection and analysis of rent, occupancy demographic, income/expense and capitalization rate data.

Instructor: Brad Eldridge, MAI, CAE, Team Consulting, LLC
Date: Wednesday, July 26
Location: Liberty Conference Room (The Riverside Hotel)
Hours: 8 hours

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



Valuation of Subsidized Housing

Section 42 properties have been active in the development and acquisition marketplace. This property type has several unique features and presents valuation issues for appraisers.

This workshop provides an overview of various subsidized housing types, with a primary focus on Section 42 properties. An explanation of how tax credit properties work is provided, as well as a walk-through of how the tax credit development is funded. The workshop includes valuation methods and resources for data applied in the analysis. Valuation issues regarding real property, tangible personal property, and intangible personal property are addressed.

Instructor: Brad Eldridge, MAI, CAE, RES, Team Consulting, LLC
Date: Friday, July 28 (a.m.)
Location: Liberty Conference Room (The Riverside Hotel)
Hours: 4 hours

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

Instructor biography:

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, split between single property appraisal and mass appraisal. He is currently the interim Douglas County (KS) Appraiser. Brad is past chair of the IAAO Education Committee and has been a Senior National Instructor for IAAO since 2012.



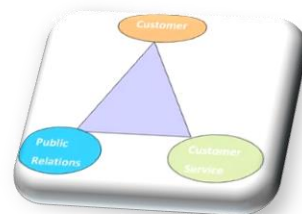
Professional Development

Public Relations & Customer Service

This workshop is designed to assist in the development, implementation and review of a public relations and customer service program. The workshop gives examples of how to be successful, what to avoid, and how to be responsive to the customer. Through the introduction of these various topics, tips and guidelines on application, plus a blend of humor and some good participation, everyone will be reminded of the need for good public relations and customer service. Topics to be discussed are: what are public relations and why is it necessary, public relation objective, constant public relations, develop a plan, targeting and reaching your audience, implement the plan, newspapers, press releases, speaking engagements, results of public relations and customer service objectives.

Instructor: Kara Endicott, CAE, RES, Team Consulting, LLC
Date: Monday, July 24
Location: North Star Conference Room (The Riverside Hotel)
Hours: 8 hours

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



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 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, Team Consulting, LLC
Date: Thursday, July 27
Location: North Star Conference Room (The Riverside Hotel)
Hours: 8 hours

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



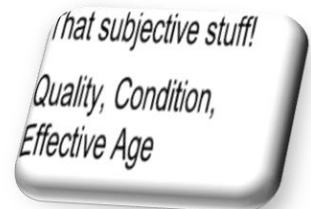
Residential

Residential Quality, Condition, and Effective Age

This workshop will review the characteristics that determine construction quality for residential properties by use of the Marshall & Swift Valuation Service. House images will be included in the presentation and will lead to extensive classroom participation. Actual construction costs will also be considered as a guide to determining quality. House images will also assist in the discussion on rating homes for condition in relationship to the definition and description for each condition rating. Topics include: defining effective age and how to extract it from the market, development of a depreciation or percent good table, the cost approach, quality, condition, and functional obsolescence.

Instructor: Kevin Hayes, MAI, CAE, RES, Team Consulting, LLC
Dates: Monday, July 24 -Tuesday, July 25
Location: Cinnabar Conference Room (The Riverside Hotel)
Hours: 16 hours

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



Valuation of Barndominiums

This workshop provides guidance and suggestions on the analysis and valuation of metal buildings converted to living areas – what we call barndominiums. These are structures that appear to be metal-clad farm buildings but a portion, or all, of the structure has been finished on the interior and is being used as living area.

Instructor: Jerald Rudman, RES, Team Consulting, LLC
Date: Tuesday, July 25
Location: Delamar Conference Room (The Riverside Hotel)
Hours: 8 hours

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



Valuation of Different Forms of Ownership: Condominiums, Cooperatives, and Planned Unit Developments

The course is approached as an Appraisal and Appraisal Review Course. In this course, we will review some USPAP needs and the appraisal of condominiums, cooperatives, and Planned Unit Developments.

Within the course, forms of ownership are discussed with their differences. Presentations on conversions of other property types into condominiums are included. The discussion will address what the appraiser must identify in these situations, such as the paperwork the appraiser must review and a list of general information appraisers should know. A short demonstration is made of the letter of engagement and its importance.

Paperwork such as Bylaws, Condominium Declarations, and common rules that govern the property is presented and a discussion about the impact on value for the individual unit is had.

This class deals with the specific issues that are important to condominium, cooperative, and PUD housing appraisal. There are several appraisal problems and a case study throughout the course material.

Instructor: Jerald Rudman, RES, Team Consulting, LLC
Date: Friday, July 28 (a.m.)
Location: Delamar Conference Room (The Riverside Hotel)
Hours: 4

Note: This workshop will require a minimum of 10 students



Instructor biography: Jerald has over 35 years of experience as a deputy assessor valuing commercial/industrial properties in a jurisdiction of 46,000 parcels and an aggregate value in excess of \$21 billion. Jerald has been a state certified general appraiser in Illinois since 1998, an instructor with the Illinois Property Assessment Institute since 2000 and an instructor for Team Consulting, LLC for the past 10 years.

Valuation of Green Residential Buildings

The purpose of this workshop is to provide some guidance and suggestions on the process of analysis and valuation of green residential buildings. Information from various areas of the U.S. will be used to help establish some processes and procedures. Images and property characteristics of sold properties will be used.

Tour/Field Trip: TBA

Instructor: Kara Endicott, CAE, RES, Team Consulting, LLC
Date: Tuesday, July 25
Location: North Star Conference Room (The Riverside Hotel)
Hours: 8

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



Valuation of High-End and Difficult Homes

This workshop provides guidance and suggestions on the process of data collection and analysis of high-end and difficult residential properties. Information from various areas of the United States will be used to help establish some processes and procedures. Images and property characteristics of sales and listed properties will be used. Topics include USPAP review, general information, the three approaches to value, non-value analysis, and articles of interest.

Tour/Field Trip: TBA

Instructor: Kevin Hayes, MAI, CAE, RES, Team Consulting, LLC
Date: Thursday, July 27
Location: Cinnabar Conference Room (The Riverside Hotel)
Hours: 8

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



Instructor biography:

Kevin is the Deputy of Appraisals for Pinellas County (FL) Appraiser's Office. Kevin has nearly 35 years of real estate appraisal, consulting, and review experience, primarily through the southeastern United States. In his current capacity, he oversees the valuation of over 450,000 parcels, including all real property (commercial, residential, condominium, and manufactured homes). Kevin is a Senior IAAO National Instructor, an AQB Certified USPAP Instructor, and is the recipient of the 2023 IAAO Instructor of Excellence award.

Valuation of Low-End and Difficult Homes

This workshop provides guidance and suggestions on the process of data collection and analysis 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). Discussion and data will center on lower-valued residential properties and income and value associated with rental properties. The workshop will conclude with definitions and values issues on manufactured homes, modular homes, and odd and unusual homes.

Tour/Field Trip: TBA

Instructor:	Jerald Rudman, RES, Team Consulting, LLC
Date:	Monday, July 24
Location:	Delamar Conference Room (The Riverside Hotel)
Hours:	8

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



Valuation of Manufactured Homes

This one-day workshop is designed to provide historical and current data to assist in the evaluation of manufactured homes. Topics for this session include history, trends, how to distinguish between manufactured homes, modular homes, panelized homes and pre-cut or kit homes, financing and internet sources for research and information. All three approaches to value will be discussed and examples given. Considerable time will be spent on developing replacement cost new from the marketplace, comparing to cost manuals and calculating indexes. Depreciation and gross rent multipliers will be extracted from actual market data. Actual sales will be used to compare to cost manual value estimates and the workshop will conclude with two sections on questions and answers from assessors/appraisers and potential owners of manufactured homes.

Tour/Field Trip: TBA

Instructor:	Jerald Rudman, RES, Team Consulting, LLC
Date:	Thursday, July 27
Location:	Delamar Conference Room (The Riverside Hotel)
Hours:	8

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



Valuation of Mobile Home Parks

This purpose of this workshop is to provide assistance in the valuation of mobile home parks or communities. Information from various sources is used to help establish processes and procedures and sample forms provided for collecting property characteristics.

Tour/FieldTrip: TBA

Instructor: Kara Endicott, CAE, RES, Team Consulting, LLC
Date: Wednesday, July 26
Location: North Star Conference Room (The Riverside Hotel)
Hours: 8

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



Valuation of Renewable Energy

This workshop explores the valuation concepts and issues in the growing field of renewable energy. Initially, these types of properties received tax incentives that exempted the property from property taxes. These facilities are now transitioning to the tax roll and many states are revising their treatment of this property type. This workshop will review the various types of renewable energy facilities, how to handle listing them on the tax roll, and strategies for developing accurate valuations.

Instructor: Kara Endicott, CAE, RES, Team Consulting, LLC
Date: Friday, July 28 (a.m.) (8:00 a.m. – 10:00 a.m.)
Location: North Star Conference Room (The Riverside Hotel)
Hours: 2 hours

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

Instructor biography: 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.

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
Date:	Monday, July 24
Location:	Coral North Conference Room (Tax Commission)
Hours:	8 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

Date: Tuesday, July 25

Location: Coral North Conference Room (Tax Commission)

Hours: 8 hours

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



Excel – Creating PivotTables and Dashboards

This hands-on workshop shows students how to create live dashboards and rich, interactive PivotTables and PivotCharts. The workshop will begin with the foundational exercises of how to create PivotTables and PivotCharts and finish with exercises in building interactive dashboards and reports.

Topics include:

- Creating and editing charts
- Creating PivotTables
- Formatting PivotTables and Charts
- Using Slicers in reports
- Creating dropdown lists
- Building assessment dashboards

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

Date: Wednesday, July 26

Location: Coral North Conference Room (Tax Commission)

Hours: 8 hours

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

Word for Government Works

This hands-on workshop is specifically designed to highlight how features in Word can help with the creation of letters, reports, and documents – along with tips and tricks that make these task easier.

Instructor: David Cornell, CAE, MAI, Certified Microsoft Trainer,
Cornell Consultants, LLC

Date: Thursday, July 27

Location: Coral North Conference Room (Tax Commission)

Hours: 8 hours

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

How to Bring the Temperature Down: Practical Skills to De-Escalate Heated Situations

This is the first installment of a new series called “Tools You Can Use”! Topics are designed to assist those serving in Public Service Organizations to better address the key challenges they face through user-friendly tips, strategies, and resources.

At times, those serving in Public Service Organizations engage with members of the public who are angry, upset, or displeased. In this workshop, students will learn skills that are proven to effectively de-escalate individuals who are experiencing elevated and intense emotions.

Objectives:

- Understand the Anger Arousal Cycle
- Understand how the body processes anger
- Understand the “Big 3” of Communication
- Understand how the brain processes stress in conflict situations

Instructor: David Cornell, CAE, MAI, Cornell Consultants, LLC
Date: Friday, January 13 (a.m.)
Location: North Star Conference Room (The Riverside Hotel)
Hours: 4 hours

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



Instructor biography:

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 has been a Senior IAAO Instructor for 10 years.

ProVal

ProVal – Basic

This hands-on workshop introduces you to ProVal’s software in valuing property.

Topics include:

- Navigating ProVal
- Neighborhood and modeling concepts
- Data entry
- Administrative maintenance
- Splits and combinations
- Valuation exercises
- Introduction to Tables in database administration

Instructor: Tony Magnelli, CPM, Aumentum Technologies
Date: Tuesday, July 25
Location: Training Room (Tax Commission)
Hours: 8 hours

Notes: **This workshop will require a minimum of 8 students.
Computers are provided.**

ProVal – Commercial

This hands-on workshop will introduce you to the steps in calculating the cost approach value for commercial property using the “Marshall & Swift Black Box” in the ProVal. There’ll also be an introduction to the more advanced use of Tables in database administration and working with commercial income.

Instructor: Tony Magnelli, CPM, Aumentum Technologies
Date: Wednesday, July 26
Location: Training Room (Tax Commission)
Hours: 8 hours

Notes: **This workshop will require a minimum of 8 students.
Computers are provided.**

ProVal – Intermediate

This hands-on workshop takes you to the next level in the use of ProVal software, focusing on pricing tables and navigating the ProValuation Engine.

Topics include:

- Entering local cost modifiers into the tables
- Using house type factor models
- Entering and updating sales
- Developing, entering, and using land tables
- Neighborhood development
- Maintaining quality assurance of appraisals

Instructor: Tony Magnelli, CPM, Aumentum Technologies
Date: Thursday, July 27
Location: Training Room (Tax Commission)
Hours: 8 hours

Notes: This workshop will require a minimum of 8 students.
Computers are provided.



General Mapping-Related Course

Interpreting Legal Documents

The 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, discussion, and hands-on activities. 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 & recording title to real estate
- Real estate financing instruments

****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 their assessor's office responsibilities.**

Instructor:	David Wallis, CMS, GISP
Date:	Monday, July 24 – Tuesday, July 25
Location:	Turquoise South Conference Room (Tax Commission)
Hours:	16 hours

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

Instructor biography: *David Wallis has over 23 years in county government as a chief appraiser and IT/GIS Director for Cowlitz County (WA). He currently serves as the chief information officer for the City of Longview (WA). He has taught legal descriptions, GIS, and legal documents courses for the State of Washington's Department of Revenue for over 27 years. David has also been an IAAO instructor since 2011.*

ArcGIS Pro (GeoSpatial Training Services, LLC)

Learning ArcGIS Pro 1: Maps and Projects

This course is intended for those new to GIS and ArcGIS Pro, or students migrating from ArcGIS Desktop that wish to learn the basic skills needed to create and print maps. The course provides students with the foundational skills needed for new users. No previous experience with ArcGIS Pro or GIS is required.

In this course, students will learn how to use ArcGIS Pro to create and use projects, create 2D maps, add and symbolize layers, work with selection sets, work with tables, and create production quality map layouts. Students will learn terminology associated with ArcGIS Pro and GIS in general and gain an understanding of ArcGIS Pro projects and how to manage them.

Instructor: Eric Pimpler, M.A., GeoSpatial Training Services, LLC
Dates: Monday, July 24 – Tuesday, July 25 (a.m.)
Location: Coral South Conference Room (Tax Commission)
Hours: 12 hours

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

ArcGIS Pro: Creating Map Books Using Map Series

Although we live in a digital age, sometimes we will still need to print hard copy maps. For maps that we take into the field, smaller is often easier to handle. However, the smaller the map, the harder it is to see the detail that we may require. This is where map books come in handy. Map books allow us to print maps covering larger areas at our desired scale by breaking the area into individual sheets, which form the pages of a book. In ArcGIS Pro, this functionality is called a Map Series.

Instructor: Eric Pimpler, M.A., GeoSpatial Training Services, LLC
Dates: Tuesday, July 25 (p.m.)
Location: Coral South Conference Room (The Tax Commission)
Hours: 4

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

Learning ArcGIS Pro 2: Editing, Analysis, and Automation

This course will teach students how they can use ArcGIS to edit data, create 3D maps, perform GIS analysis, and automate processes using Model Builder and Python.

Instructor: Eric Pimpler, M.A., GeoSpatial Training Services, founder/owner
Dates: Wednesday, July 27 – Thursday, July 28
Location: Coral South Conference Room (Tax Commission)
Hours: 16 hours

Note: **This workshop will require a minimum of 12 students.
Laptops are provided.**

Instructor biography: *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.*



Miscellaneous Course

Introduction to Plan Reading

This workshop is designed to introduce the concepts of understanding blueprints. It includes identifying which scales to use, along with understanding different pages and how they interact with one another.

Topics include:

- Learning architectural and engineering scales, dimension, and area drawings.
- Learning the differences between a floor plan, section, and elevation – along with learning how to read each layout.
- Understanding how to use symbols, notations, abbreviations, and material schedules.

Instructor:	Ada County Development Services
Date:	Friday, July 28 (a.m.) (10:30 a.m. – 12:30 p.m.)
Location:	North Star Conference Room (The Riverside Hotel)
Hours:	2 hours

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

Summer Appraisal/Mapping/Property Tax Administration School – Class Schedule (July 24-28, 2023)

All morning classes begin at **8:30 a.m**
Afternoon classes begin at 1:30 p.m., **unless otherwise noted in the brochure.**

Course	Room*	Fee**	Mon 7/24	Tue 7/25	Wed 7/26	Thurs 7/27	Fri 7/28
IAAO Course 101: Fundamentals of Real Property Appraisal	Emerald	\$550	X	X	X	X	a.m.
IAAO Course 102: Income Approach to Valuation	Clearwater	\$550	X	X	X	X	a.m.
IAAO Course 112: Income Approach to Valuation II	Topaz	\$550	X	X	X	X	a.m.
IAAO Course 201: Appraisal of Land	Garnet	\$550	X	X	X	X	a.m.
IAAO Course 402: Property Tax Policy	Turquoise North	\$550	X	X	X	X	a.m.
IAAO Course 600: Principles & Techniques of Cadastral Mapping	Opal	\$550	X	X	X	X	a.m.
Collection, Interpretation, & Model-Building of Income & Expense Data	Liberty	\$130	X				
Fee Simple & Property Rights Valuation Issues for Commercial Properties	Liberty	\$130				X	
Mass Appraisal Analysis & Benchmarks	Delamar	\$130			X		
Reconstructing Income & Expense Statements	Cinnabar	\$130			X		
Residential Quality, Condition, & Effective Age	Cinnabar	\$260	X	X			
Square Peg, Round Hole: Appraising Properties That Do Not Fit the Model	Liberty	\$130		X			
Valuation of Barndominiums	Delamar	\$130		X			
Valuation of Different Forms of Ownership: Condominiums, Cooperatives, and Planned Unit Developments	Delamar	\$65					a.m.
Valuation of Green Residential Buildings	North Star	\$130		X			
Valuation of High-End & Difficult Homes	Cinnabar	\$130				X	
Valuation of Low-End & Difficult Homes	Delamar	\$130	X				
Valuation of Manufactured Homes	Delamar	\$130				X	
Valuation of Mobile Home Parks	North Star	\$130			X		
Valuation of Renewable Energy	North Star	\$30					a.m. (1)

Course	Room*	Fee**	Mon 7/24	Tue 7/25	Wed 7/26	Thurs 7/27	Fri 7/28
Valuation of Senior Housing	Liberty	\$130			X		
Valuation of Subsidized Housing	Liberty	\$65					a.m.
Professional Development: Public Relations & Customer Service	North Star	\$130	X				
Professional Development: Up the Creek: Managing Daily Personnel Disasters	North Star	\$130				X	
Professional Development: How to Bring the Temperature Down	Cinnabar	\$65					a.m.
Excel – Basic	Coral North	\$130	X				
Excel – Intermediate	Coral North	\$130		X			
Excel – Creating PivotTables & Dashboards	Coral North	\$130			X		
Word for Government Works	Coral North	\$130				X	
ProVal – Beginning	Training Room	\$150		X			
ProVal – Commercial	Training Room	\$150			X		
ProVal – Intermediate	Training Room	\$150				X	
Introduction to Plan Reading	North Star	\$25					a.m. (2)
Interpreting Legal Documents	Turquoise South	\$270	X	X			
Learning ArcGIS Pro 1: Maps and Projects	Coral South	\$250	X	a.m.			
ArcGIS Pro: Creating Map Books Using Map Series	Coral South	\$75		p.m.			
Learning ArcGIS Pro 2: Editing, Analysis, & Automation	Coral South	\$350			X	X	

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

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

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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

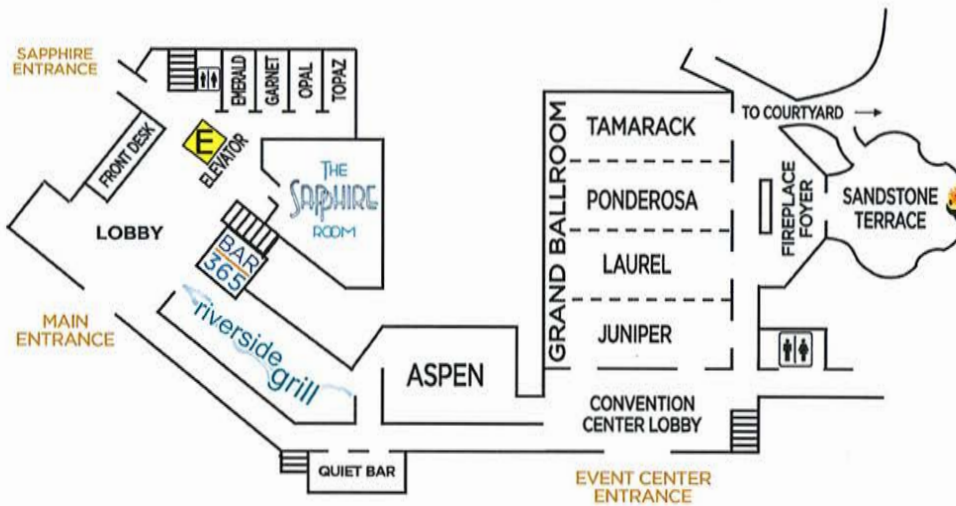
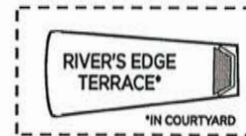
Coral North	First-floor conference room
Coral South	First-floor conference room
Turquoise North	Second-floor conference room
Turquoise South	Second-floor conference room
Training Room	Second-floor training room



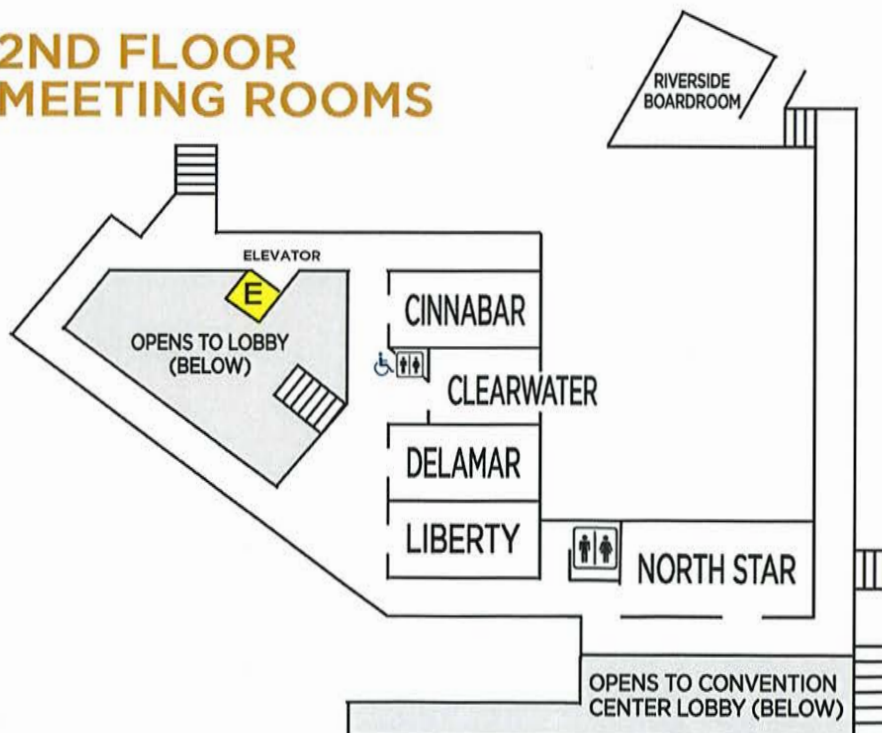
THE
RIVERSIDE
HOTEL

MEET • FEAST • PLAY • DREAM

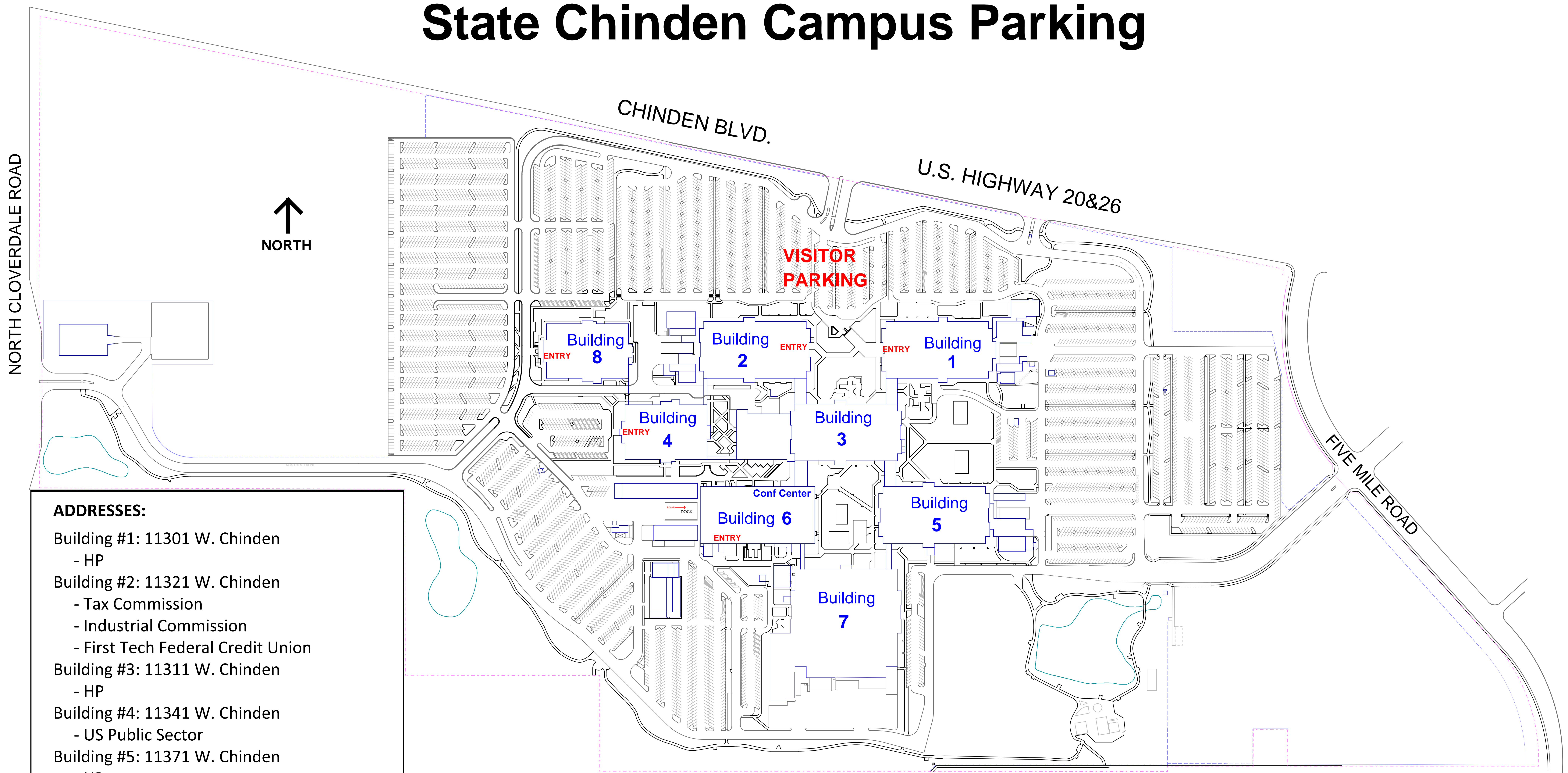
1ST FLOOR MEETING ROOMS



2ND FLOOR MEETING ROOMS



State Chinden Campus Parking



ADDRESSES:

- Building #1: 11301 W. Chinden
 - HP
- Building #2: 11321 W. Chinden
 - Tax Commission
 - Industrial Commission
 - First Tech Federal Credit Union
- Building #3: 11311 W. Chinden
 - HP
- Building #4: 11341 W. Chinden
 - US Public Sector
- Building #5: 11371 W. Chinden
 - HP
- Building #6: 11351 W. Chinden
 - Postal Services
 - IDOPL
 - Outfitters & Guides
 - Occupational Licenses
 - Board of Nursing
 - Veterinary Medicine
 - OEM
 - Campus Conference Center
- Building #7: 11361 W. Chinden
 - HP
- Building #8: 11331 W. Chinden
 - Public Utilities Commission
 - Information Technology Services
 - Sykes