

IDAHO SUMMER SCHOOL

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

JULY 27 - 31, 2026



*Summer on the Camas Prairie, in North Central 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 61st Annual Idaho 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 five AQB-approved courses. For confirmation or additional clarification about continuing education for fee appraisers, email BCREducation@dopl.idaho.gov.

Idaho State Tax Commission

Jeff Middleton, M.A., Education Director, Property Tax Division
Vice-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
Lynn McGuire, Camas County Assessor
Jacquel Bruno, Custer County Assessor
Kim Nuxoll, Idaho County Assessor
Tiffany Nettleton, Owyhee 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
Erin Brady, Ada County Appraisal Division Manager,
Idaho Association of Assessment Personnel (IAAP) Representative

Registration

- Register online at <https://apps2-tax.idaho.gov/i-1111.cfm>. Registration closes on Friday, June 26 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 26 (or earlier).
- You may be charged for the course if you send notification of cancellation for a course registration after Friday, June 26. An alternate may be sent in place of the initially registered attendee.
- Register early because many courses fill quickly. Most classrooms have limited seating.
- 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

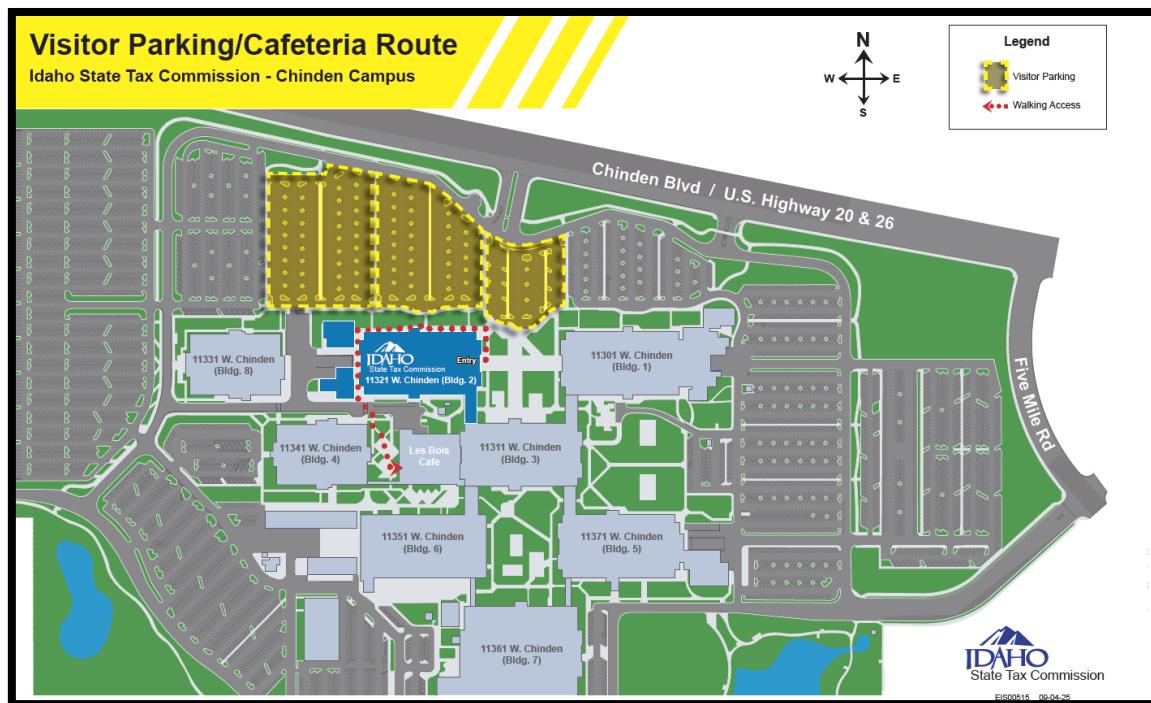
The Riverside Hotel has two restaurants. **There is no complimentary breakfast.**

- 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.**
- Monday through Thursday classes end by 5:00 p.m.
- Friday classes end by noon.

IAAO

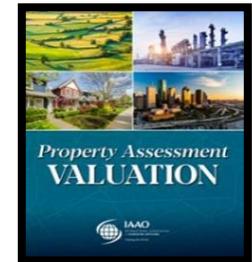
IAAO Course 101: Fundamentals of Real Property Appraisal

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 exam requirements. 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: Brad Fowler, RES, AAS
Senior National IAAO Instructor

Dates: Monday, July 27 – Friday, July 31 (a.m.)

Location: TBA (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)

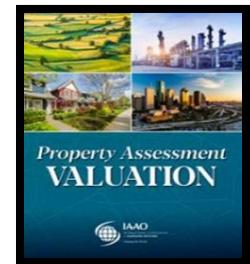
Notes: **Bring a calculator (other than your cell phone) and #2 pencils.
This course will require a minimum of 10 students.**

IAAO Course 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. Please confirm with your jurisdiction about any exam requirements. 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

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

Instructor: Anthony Siragusa, RES
National IAAO Instructor

Dates: Monday, July 27 – Friday, July 31 (a.m.)

Location: TBA (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)

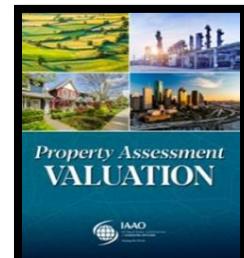
Notes: **Bring a calculator (other than your cell phone) and #2 pencils.
This course will require a minimum of 10 students.**

IAAO Course 112: Income Approach to Valuation II

This is an intermediate course. An understanding of the income approach to value and practical experience with income capitalization are essential prerequisites for prospective students. **The course requires the use and working basic knowledge of the HP12C calculator, including use of the Power Key.**

Topics include:

- Review of the income approach to value
- Investment criteria and investors' motivation
- Financing, investment leverage, compound interest, and discounting
- Adjusting prices for variances and concessions
- Gross and net income development
- Yield capitalization: characteristics, property tax and income capitalization, and formulas
- Extracting yield rates from the market
- Mortgage equity and discounted cash flow analysis



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

Recommended Text:

Property Assessment Valuation, 3rd Edition - \$50

Required Prerequisites:

Tax Commission's Principles of Property Valuation OR
IAAO Course 101: Fundamentals of Real Property Appraisal; AND
IAAO Course 102: Income Approach to Valuation

Instructor:

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

Dates:

Monday, July 27 – Friday, July 31 (a.m.)

Location:

TBA (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:

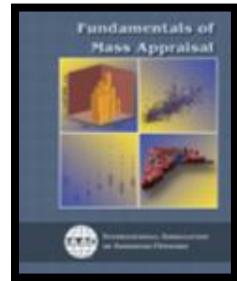
The course requires the use and working basic knowledge of the HP12C calculator, including use of the Power Key. and #2 pencils. This course will require a minimum of 10 students.

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 exam requirements. 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: Ken Joyner, RES, AAS, PPS
Senior National IAAO Instructor

Dates: Monday, July 27 – Friday, July 31 (a.m.)

Location: TBA (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)

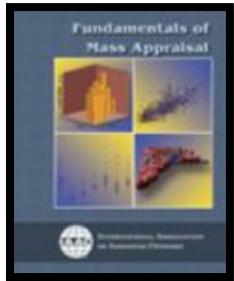
Appraisal Foundation -
Appraiser Qualifications
Board (AQB) approved:
33.5 hours (upon attendance requirements and successful completion of exam)
30 hours (upon attendance requirements and no attempted exam or
unsuccessful completion of the exam)

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

IAAO Course 332: Modeling Concepts

This course introduces and explains the fundamentals of mass appraisal model building. There'll be discussion on, but not limited to, the role of models in mass appraisal, exploratory data analysis, data transformations, multiple regression analysis, review and support of mass appraisal values, and mass appraisal reporting.

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



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

Required Prerequisite: IAAO Course 300: Fundamentals of Mass Appraisal and a working knowledge of Excel

Instructor: David Cornell, MAI, CAE
Senior National IAAO Instructor

Dates: Monday, July 27 – Friday, July 31 (a.m.)

Location: Coral North (Tax Commission)

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 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. The exam is required for Idaho students using the course to meet state certification requirements. Please confirm with your jurisdiction about any exam requirements. 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

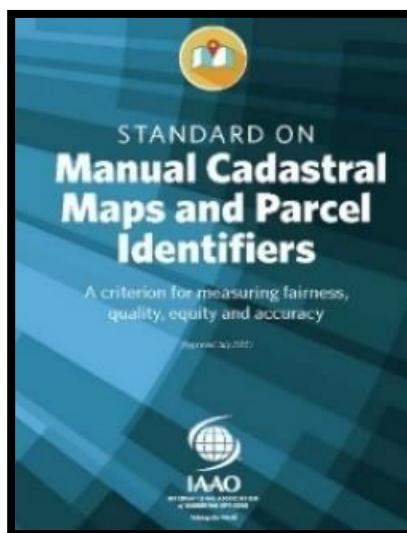
Instructor: Rick Norejko, CMS, FIAAO
Senior National IAAO Instructor

Dates: Monday, July 27 – Friday, July 31 (a.m.)

Location: TBA (The Riverside Hotel)

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)

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



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!

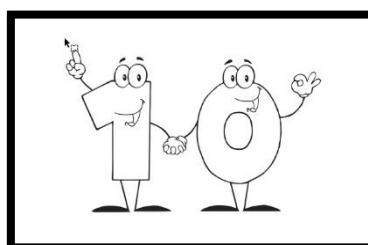
Instructor: Marion Johnson, MBA, CAE, FIAAO, Team Consulting, LLC
Senior National IAAO Instructor (Emeritus)

Date: Thursday, July 30

Location: TBA (The Riverside Hotel)

Hours: 8 hours (upon attendance requirements and successful completion of optional quiz)
7 hours (upon attendance requirements and no attempted quiz or unsuccessful completion of optional quiz)

Notes: **This workshop will require a minimum of 12 students.**
Bring a calculator (other than your cell phone).



Appeals

A Mock Appeals Hearing Experience: Prep Yourself Before You Wreck Yourself!

Ready to up your game on appeals? Need to improve your presentation before hearing officers? Let's prep and practice in this interactive workshop!

The first half of this workshop focuses on providing presentation tips before boards that make decisions in the value appeals process. The workshop material includes checklists and strategies to help assessors/appraisers prepare for successfully communicating the jurisdiction's value. Guidelines will be provided on how to strengthen position, highlight expertise and provide data-driven documentation.

The second half of this workshop gives attendees the opportunity to apply these strategies in multiple mock hearings on a variety of property types. The class will break into groups—some of which will represent the jurisdiction defending the value, while others will play the role of the taxpayer requesting a lower value.

The groups will then present their cases to the judge (the instructor) in a series of five-minute mock hearings. After each hearing, the class will critique the presentations and assist the judge in making a determination on the appeal hearing.

Attendees will walk away from this workshop with the tools needed for success in their future hearings before a board of tax appeals or similar tribunal that makes decisions on value for property tax purposes.

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

Date: Thursday, July 30

Location: TBD (The Riverside Hotel)

Hours: 8 hours (upon attendance requirements and successful completion of optional quiz)
7 hours (upon attendance requirements and no attempted quiz or unsuccessful completion of optional quiz)

Notes: **This workshop will require a minimum of 12 students.**
Bring a calculator (other than your cell phone).



Professional Development

From the Boots Up – Building a Better Manager

This workshop will focus on managers, and how they might improve the way that they handle situations. As managers, we all have flaws and areas that we can work to improve, whether that is communication, work-life balance, or team-building.

Instructor: Michael Mills, CAE, RES, MAS, Team Consulting, LLC
Senior National IAAO Instructor

Date: Monday, July 27

Location: TBA (The Riverside Hotel)

Hours: 8 hours (upon attendance requirements and successful completion of optional quiz)
7 hours (upon attendance requirements and no attempted quiz or unsuccessful completion of optional quiz)

Notes: **This workshop will require a minimum of 12 students.**
Bring a calculator (other than your cell phone).



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.

Instructor: Marion Johnson, MBA, CAE, FIAAO, Team Consulting, LLC
Senior National IAAO Instructor (Emeritus)

Date: Wednesday, July 29

Location: TBA (The Riverside Hotel)

Hours: 8 hours (upon attendance requirements and successful completion of optional quiz)
7 hours (upon attendance requirements and no attempted quiz or unsuccessful completion of optional quiz)

Notes: **This workshop will require a minimum of 12 students.**
Bring a calculator (other than your cell phone).

Commercial

Valuation of Big Box Properties

This workshop will provide guidance and suggestions on the valuation process of big box properties. Information from actual appraisals of big box properties will be utilized to help illustrate some processes and procedures.

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



Date: Monday, July 27

Location: TBA (The Riverside Hotel)

Hours: 8 hours (upon attendance requirements and successful completion of optional quiz)
7 hours (upon attendance requirements and no attempted quiz or unsuccessful completion of optional quiz)

Notes: This workshop will require a minimum of 12 students.
Bring a calculator (other than your cell phone).

Valuation of Fast Food Restaurants

This workshop will provide 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 28

Location: TBA (The Riverside Hotel)

Hours: 8 hours (upon attendance requirements and successful completion of optional quiz)
7 hours (upon attendance requirements and no attempted quiz or unsuccessful completion of optional quiz)

Notes: This workshop will require a minimum of 12 students.
Bring a calculator (other than your cell phone).

Valuation of Green Commercial Buildings & Tour

This workshop will provide guidance and suggestions on the process of data collection and analysis of green commercial buildings. Images and property characteristics of sales and listed properties, plus data relating to income and expenses and the related market value will be used.

Instructor: Michael Mills, CAE, RES, MAS, Team Consulting, LLC
Senior National IAAO Instructor



Date: Thursday, July 30

Location: TBA (The Riverside Hotel)

Hours: 8 hours (upon attendance requirements and successful completion of optional quiz)
7 hours (upon attendance requirements and no attempted quiz or unsuccessful completion of optional quiz)

Notes: **This workshop will require a minimum of 12 students.**
Bring a calculator (other than your cell phone).

Valuation of Lodging Properties & Tour

This workshop will provide guidance and suggestions on the valuation process of lodging properties.

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



Date: Wednesday, July 29

Location: (The Riverside Hotel)

Hours: 8 hours (upon attendance requirements and successful completion of optional quiz)
7 hours (upon attendance requirements and no attempted quiz or unsuccessful completion of optional quiz)

Notes: **This workshop will require a minimum of 12 students.**
Bring a calculator (other than your cell phone).

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: Marion Johnson, MBA, CAE, FIAAO, Team Consulting, LLC
Senior National IAAO Instructor (Emeritus)

Dates: Tuesday, July 28

Location: TBA (The Riverside Hotel)

Hours: 8 hours (upon attendance requirements and successful completion of optional quiz)
7 hours (upon attendance requirements and no attempted quiz or unsuccessful completion of optional quiz)

Notes: **This workshop will require a minimum of 12 students.**
Bring a calculator (other than your cell phone).

Valuation of Historic Properties

This workshop will provide guidance and assistance on the process of data collection and analysis of historic properties. There'll be information to help establish some processes and procedures to determine if the market reacts differently to historic versus non-historic properties. Students may be asked to bring in examples of historic homes and/or neighborhoods from their own jurisdiction for classroom discussion.

Instructor: Michael Mills, CAE, RES, MAS, Team Consulting, LLC
Senior National IAAO Instructor

Date: Tuesday, July 28



Location: TBA (The Riverside Hotel)

Hours: 8 hours (upon attendance requirements and successful completion of optional quiz)
7 hours (upon attendance requirements and no attempted quiz or unsuccessful completion of optional quiz)

Notes: **This workshop will require a minimum of 12 students.**
Bring a calculator (other than your cell phone).

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: Michael Mills, CAE, RES, MAS, Team Consulting, LLC
Senior National IAAO Instructor

Date: Wednesday, July 29



Location: TBA (The Riverside Hotel)

Hours: 8 hours (upon attendance requirements and successful completion of optional quiz)
7 hours (upon attendance requirements and no attempted quiz or unsuccessful completion of optional quiz)

Notes: **This workshop will require a minimum of 12 students.**
Bring a calculator (other than your cell phone).

Valuation of Residential Land

This workshop provides an overview and guidelines on the process of valuing vacant residential land.

Topics Include:

- *USPAP* Review
- General Land Information
- Site Analysis
- Land Valuation Methods
- Agricultural Land Valuation
- Land Influence Factors
- Calculating Adjustments
- Cost of Developing Methods



Instructor: Marion Johnson, MBA, CAE, FIAAO, Team Consulting, LLC
Senior National IAAO Instructor (Emeritus)

Date: Monday, July 27

Location: TBD (The Riverside Hotel)

Hours: 8 hours (upon attendance requirements and successful completion of optional quiz)
7 hours (upon attendance requirements and no attempted quiz or unsuccessful completion of optional quiz)

Notes: **This workshop will require a minimum of 12 students.
Bring a calculator (other than your cell phone).**





ArcGIS Pro (GeoSpatial Training Services, LLC)

Mastering ArcGIS Pro 3.x: Editing, Analysis, & Automation

This course is intended for ArcGIS Pro users who have some experience or training in ArcGIS Pro and are looking to advance their skills to the next level.

Course Modules

- Automating Map Production with Map Series
 - Map series functionality provides the ability to cover a large geographic area with a series of maps that display data at a high level of detail
- Data Preparation & Analysis
 - Learn how to use the large collection of geoprocessing tools in ArcGIS Pro
- Sharing Maps & Data
 - Learn to share content in a variety of ways, including map and layer files, and the exports to a variety of formats including feature classes, shapefile, image files, and more.
- Editing in ArcGIS Pro
 - Learn fundamental ArcGIS Pro workflows for editing spatial and attribute data. Learn how to create new features, modify existing features, delete features, and add and edit attributes.
- Creating Custom Popups
 - Custom Popups can include attribute information, regular and HTML text, charts and graphs, links, & more.
- Task Automation
 - Tasks can be used to standardize geoprocessing routines and add rigor.
- Introduction to Arcade
 - Learn how to use Arcade programming in ArcGIS Pro to create custom symbology, dynamic labels, popup content, and field calculations.

Instructor:

Eric Pimpler, M.A., GeoSpatial Training Services, LLC

Dates:

Monday, July 27 – Tuesday, July 28

Location:

Turquoise Room (Tax Commission)

Hours:

15 hours

Notes:

**This workshop will require a minimum of 10 students.
Laptops and temporary GISPro student accounts are provided.**

Editing Data in ArcGIS Pro

This course will provide students with the opportunity to learn how to use ArcGIS Pro to perform spatial and attribute edits.

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

Date: Wednesday, July 29

Location: Turquoise Room (Tax Commission)

Hours: 7 hours

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



Introduction to COGO (Coordinate Geometry) Editing in ArcGIS Pro

This course is intended for beginner students who want to learn how to use Coordinate Geometry (COGO) tools in ArcGIS Pro to create, edit, and check geometry using bearings, distances, and curves. It is also designed for those professionals who are transitioning from using COGO in ArcMap and need to learn how to use COGO in ArcGIS Pro.

Students will learn how to configure necessary and helpful Project settings before moving into feature creation and editing workflows. There'll be hands-on exercises using COGO-enabled tools, the Traverse pane, applying distance and direction-based edits, and ensuring accuracy through validation and adjustment methods.

By the end of the course, students will be able to confidently apply COGO methods in ArcGIS Pro to create, edit, check, and document geometry defined by bearings, distances, and curves.

***This course does not cover Parcel Fabric or tools that are unique to Parcel Fabric.**

Topics Include:

- Introduction to COGO & Basic Surveying Terminology
- COGO Settings in ArcGIS Pro
- COGO Workflow and Line Construction
- Working with the Traverse Tool
- Update and Adjust Line Features
- Construct Polygons from Line Features

Instructor: Kara Utter, M.A., GeoSpatial Training Services, LLC

Date: Thursday, July 30

Location: Turquoise Room (Tax Commission)

Hours: 7 hours

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

Canyon County

Idaho Board of Tax Appeals – Overview and Best Practices

This workshop will present an overview of the Idaho Board of Tax Appeals, including terminology, processes and important dates. There'll be discussion on motions, discovery, and the format of the hearing. You'll learn about preparing your presentation, along with being ready for taking and asking cross examination questions.

Instructor: Mike Cowan, Canyon County Senior Commercial Appraiser

Date: Wednesday, July 29

Location: TBD (The Riverside Hotel)

Hours: 8 hours (upon attendance requirements and successful completion of optional quiz)
7 hours (upon attendance requirements and no attempted quiz or unsuccessful completion of optional quiz)

Notes: **This workshop will require a minimum of 12 students.**
Bring a calculator (other than your cell phone).



Roundtables

Roundtable: Idaho Agricultural Appraisal

This roundtable will include a discussion of pertinent agricultural appraisal topics, along with challenges that agricultural appraisers in the assessor's office face in their day-to-day jobs, as well as a question-and-answer session to address more specific issues. Students will be asked to contribute their own ideas on topics for discussion prior to the roundtable.

Moderators: Justin Aman, Ada County Agricultural Appraisal Specialist
Roger Craig, Canyon County Chief Deputy Assessor
Holly Hopkins, Canyon County Chief Appraisal Supervisor

Date: Friday, July 31 (a.m.)
Location: TBD (The Riverside Hotel)
Hours: 3 hours

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

Roundtable: Idaho Commercial Appraisal

This roundtable will include a discussion of pertinent commercial appraisal topics, along with challenges that commercial appraisers face in their day-to-day jobs, as well as a question-and-answer session to address more specific issues. Students will be asked to contribute their own ideas on topics for discussion prior to the roundtable.

Moderators: Ron DeRoest, Jr., Ada County Commercial Appraiser
Mike Cowan, Canyon County Senior Commercial Appraiser

Date: Friday, July 31 (a.m.)
Location: TBD (The Riverside Hotel)
Hours: 3 hours

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

Roundtable: Idaho Cadastral Mapping/GIS

This roundtable will include a discussion of pertinent cadastral mapping/GIS topics, along with challenges that cadastral mappers face in their day-to-day jobs, as well as a question-and-answer session to address more specific issues. Students will be asked to contribute their own ideas on topics for discussion prior to the roundtable.

Moderators: Jacob King, Canyon County GIS/Land Records Supervisor
Sandy Mitchell, Gem County GIS Specialist
Paul Reyes, Idaho State Tax Commission GIS Manager

Date: Friday, July 31 (a.m.)
Location: TBD (The Riverside Hotel)
Hours: 3 hours

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

Meet Your Instructors!

Pat Alessandrini, MAI, CAE, RES, FIAAO: *Prior to recent retirement, Pat was 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 the 2011 recipient of the IAAO Instructor of Excellence Award. Pat served as the IAAO president in 2023.*

Brad Fowler, RES, AAS: *Brad Fowler is the current Alamance County (NC) Assessor. Prior to that, he was the Mecklenburg County, NC Assistant Assessor in 2021 and the Catawba County, NC Tax Administrator. Previously he served as the Deputy Assessor in Durham County, NC and the Commercial Real Property Manager for Mecklenburg County.*

Brad is a graduate of UNC Charlotte and is certified as a County Assessor and Real Property Appraiser III by the North Carolina Department of Revenue. He has earned the Residential Evaluation Specialist (RES), the Assessment Administration Specialist (AAS) designations from the International Association of Assessing Officers (IAAO) and is a Senior Instructor of property tax assessment. He has been an instructor for the past 10 years with the IAAO.

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.*

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.*

*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.

*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 with 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.

Anthony (Tony) Siragusa, RES: Tony is a Florida State-Certified General Real Estate Appraiser, Commercial Assistant Director and Supervisor of the Data Analytics Department at the Pinellas County (FL) Property Appraiser's Office. He brings more than two decades of hands-on experience in commercial and residential valuation, assessment administration, FEMA procedures, technology solutions and valuation defense, appeals and litigation, with a focus on complex and special-use properties. Tony is also certified as a live/online virtual IAAO instructor. He is committed to delivering engaging, practical, and standards-based education in a physical classroom or virtual environment. His instructional approach emphasizes real-world application of IAAO methodologies, defensible valuation practices, and the integration of modern analytical tools such as CAMA, Power BI, AI and GIS to support transparency and equity in assessments. Tony holds the IAAO Residential Evaluation Specialist (RES) designation, is a Certified Florida Evaluator (CFE), and is currently a Certified Assessment Evaluator (CAE) candidate. He is passionate about supporting professional development within the assessment community and advancing IAAO's mission through accessible, high-quality live and virtual instruction grounded in everyday appraisal practice.

Kara Utter, M.A.: Kara has over 10 years of experience in geospatial science and data science and is the owner of Dynamic Visions GIS. She excels at systems thinking and has a diverse background, having provided services to all levels of government, wildfire, natural resources, fisheries, and nonprofits. Her capacity to complete GIS needs assessments, improvement efficiency, increase public access to information, provide methods of asset tracking, and quickly adapt to a changing environment has resulted in many successful project resolutions and national recognition through ESRI's Special Achievements in GIS awards.

**Summer Appraisal/Mapping/Professional Development/
Property Tax Administration School**
Course Schedule
(July 27 – 31, 2026)

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

Course	Room*	Fee**	Mon 7/27	Tue 7/28	Wed 7/29	Thurs 7/30	Fri 7/31
IAAO Course 101: Fundamentals of Real Property Appraisal	TBA (Riverside)	\$550	X	X	X	X	a.m.
IAAO Course 102: Income Approach to Valuation	TBA (Riverside)	\$550	X	X	X	X	a.m.
IAAO Course 112: Income Approach to Valuation II	TBA (Riverside)	\$550	X	X	X	X	a.m.
IAAO Course 300: Fundamentals of Mass Appraisal	TBA (Riverside)	\$550	X	X	X	X	a.m.
IAAO Course 332: Modeling Concepts	Coral North (Tax Commission)	\$550	X	X	X	X	a.m.
IAAO Course 601: Cadastral Mapping: Methods & Applications	TBA (Riverside)	\$550	X	X	X	X	a.m.
Team Consulting, LLC: Words, Words, & Some Numbers – Ratio Studies in Action	TBA (Riverside)	\$130				X	
Team Consulting, LLC: Mock Appeals Hearing Experience	TBA (Riverside)	\$130				X	
Team Consulting, LLC: Professional Development: From the Boots Up – Building a Better Manager	TBA (Riverside)	\$130	X				
Team Consulting, LLC: Professional Development: Up the Creek... Managing Daily Personnel Disasters	TBA (Riverside)	\$130			X		
Team Consulting, LLC: Valuation of Big Box Properties	TBA (Riverside)	\$130	X				
Team Consulting, LLC: Valuation of Fast Food Restaurants	TBA (Riverside)	\$130		X			
Team Consulting, LLC: Valuation of Green Commercial Buildings & Tour	TBA (Riverside)	\$130				X	
Team Consulting, LLC: Valuation of Lodging Properties & Tour	TBA (Riverside)	\$130			X		
Team Consulting, LLC: Residential Quality, Condition, & Effective Age	TBA (Riverside)	\$130		X			
Team Consulting, LLC: Valuation of Historic Properties	TBA (Riverside)	\$130		X			
Team Consulting, LLC: Valuation of Manufactured Homes	TBA (Riverside)	\$130			X		
Team Consulting, LLC: Valuation of Residential Land	TBA (Riverside)	\$130	X				

Course	Room*	Fee**	Mon 7/27	Tue 7/28	Wed 7/29	Thurs 7/30	Fri 7/31
GeoSpatial Training Services, LLC: Mastering ArcGIS Pro 3.x: Editing, Analysis, & Automation	Turquoise (Tax Commission)	\$400	X	X			
GeoSpatial Training Services, LLC: Editing Data with ArcGIS Pro	Turquoise (Tax Commission)	\$200			X		
GeoSpatial Training Services, LLC: Introduction to COGO (Coordinate Geometry) Editing in ArcGIS Pro	Turquoise (Tax Commission)	\$200				X	
Canyon County: Idaho Board of Tax Appeals – Overview & Best Practices	TBA (Riverside)	\$100			X		
Roundtable: Idaho Agricultural Appraisal	TBA (Riverside)	\$30					a.m.
Roundtable: Idaho Commercial Appraisal	TBA (Riverside)	\$30					a.m.
Roundtable: Idaho Cadastral Mapping/GIS	TBA (Riverside)	\$30					a.m.

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

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



Overlooking the capitol building and downtown from the Boise foothills.

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.)

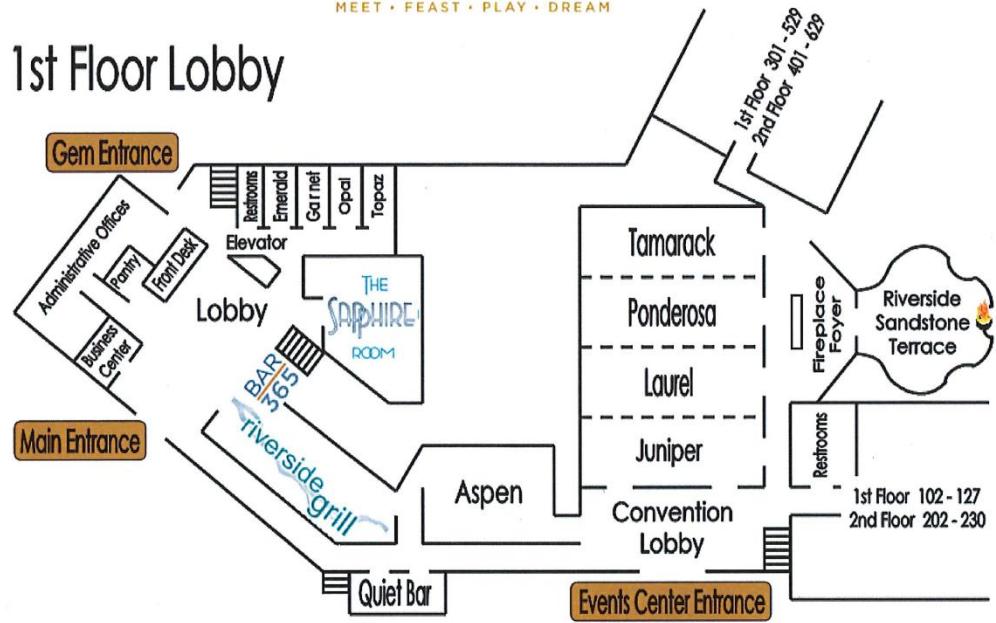
Emerald	First-floor conference room
Garnet	First-floor conference room
Opal	First-floor conference room
Topaz	First-floor conference room
Cinnabar	Second-floor conference room
Clearwater	Second-floor conference room
Delamar	Second-floor conference room
Liberty	Second-floor conference room
North Star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

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

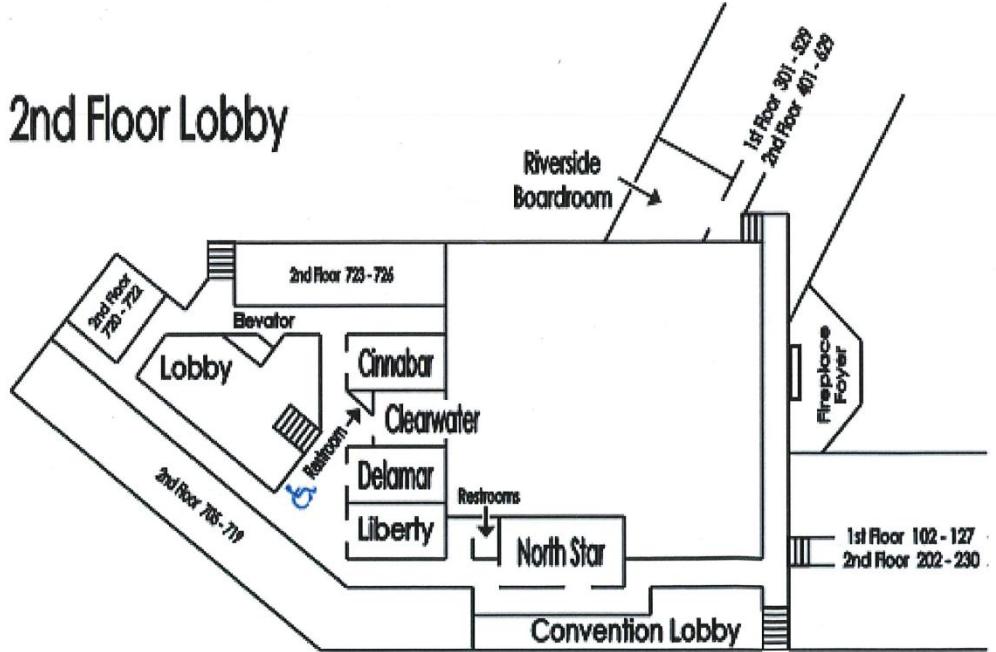
Coral North	First-floor conference room
Coral South	First-floor conference room
Turquoise North	Second-floor conference room
Turquoise South	Second-floor conference room



1st Floor Lobby

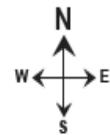


2nd Floor Lobby



Visitor Parking/Cafeteria Route

Idaho State Tax Commission - Chinden Campus



IDAHO
State Tax Commission

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