

2020 - 2021

IACA

OFFICER GUIDEBOOK

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WELCOME!

Congratulations on your election as an officer of the Idaho Association of County Assessors!

This guidebook was developed in 2019 for IACA officers. The purpose of this guidebook is to provide assistance on a variety of issues pertaining to procedures and operations of IACA. It will take the officers through the year, starting with the first day of office on the day of their installation, which typically takes place during the IACA Annual Conference.

This guidebook will cover many key functions of IACA. Our hope is that each year the current president will add more information to continue building the guidebook.

OVERVIEW OF IACA

IACA was formed as a nonprofit organization to unite Idaho's county assessors and their deputies into a single statewide organization to formulate standards and principles for guidance in the valuation of property; to collect, compile and distribute information about the role and function of the county assessor; to provide a forum for the discussion of subjects which educate the county assessor and deputy assessors in the performance of their duties; to provide a forum for discussion of issues of mutual concern between the county assessor and the Idaho State Tax Commission or its successor organization; to establish lines of communication with the Idaho Legislature so that the Legislature will have the benefit of the knowledge and experience of the county assessor when considering legislation impacting the operation of the office of county assessor or the State Tax Commission; to present and promote legislation believed to be beneficial to the office of county assessor and the taxpayers of the state of Idaho; to oppose legislation which is detrimental to the office of county assessor and the taxpayers of the state of Idaho; and to acquire, own, use, convey or otherwise dispose of and deal in real or personal property and any interest therein.

OVERVIEW OF IAC

The Idaho Association of Counties (IAC), formed in 1976, is a nonprofit, nonpartisan service organization dedicated to the improvement of county government. It was designed and incorporated by county elected officials to provide services, research, uniformity and coordination among member counties, in order for the county elected officials to serve their constituents better.

IAC is funded annually by dues paid by member counties and revenues generated by IAC services. The constitution and bylaws of IAC provide that the management of the organization is vested in a Board of Directors, which appoints an executive director to assist and serve at the pleasure of the board. The executive director is responsible for the management of the affairs of IAC under general direction of the board. The officers of the board are elected at the IAC Annual Conference. Other directors are elected by the affiliate organizations and IAC districts. IAC is owned, organized and operated by Idaho's county governments.

IAC provides administration support to several of our affiliate organizations, including IACA. This guidebook will help you understand IAC's role and your role as an officer of IACA.

IACA OFFICER CONTACT INFORMATION

President

Jenny Rosin
Lemhi County
assessor@lemhicountyidaho.org
Office: 208.742.1723

Vice President

Aaron Cook
Caribou County
acook@co.caribou.id.us
Office: 208.547.4749

Secretary

Jacquel Bruno
Custer County
jbruno@custertel.net
Office: 208.879.3302

Treasurer

Stacy Dreyer
Adams County
sdreyer@co.adams.id.us
Office: 208.253.4110

Historian

Justin Baldwin
Gooding County
jbaldwin@co.gooding.id.us
Office: 208.934.5666

IACA OFFICER ROLES

ROLE OF THE IACA PRESIDENT

- 1) IACA Annual Conference
 - a) Prepare agenda
 - b) Preside over meeting
- 2) IACA Fall Conference
 - a) Prepare agenda
 - b) Preside over meeting
- 3) IACA Meetings During IAC Midwinter and IAC Annual
 - a) Prepare agenda
 - b) Preside over meeting
- 4) Committees
 - a) Name the chairperson of each IACA committee
 - b) Appoint all members to IACA Committees
- 5) Appointments
 - a) Appoint the alternate to the IAC Board of Directors
 - b) Appoint the Legislative Representative and their alternates

ROLE OF THE IACA VICE PRESIDENT

- 1) Preside at all IACA meetings if the President is not present
- 2) Fill the remainder of the President's term should it become vacant
- 3) Chair the Assessor's Manual Committee

ROLE OF THE IACA SECRETARY

- 1) IACA Regular and Special Meetings
 - a) Keep meeting minutes
 - b) Send electronic meeting minutes to IAC (draft and approved)

ROLE OF THE IACA TREASURER

- 1) Financial
 - a) Report to the membership on IACA's financial health
 - b) Assist IAC in preparing conference budgets for the IACA Annual and Fall Conferences
 - c) Request a list of the counties that have not paid their dues from IAC's Financial Officer by December 31 and follow up on those that haven't paid

ROLE OF THE IACA HISTORIAN

- 1) Maintain the historical records of IACA, including books, photos, and agendas of past conferences and any other items of historical significance.

IAC STAFF CONTACT INFORMATION & RESPONSIBILITIES

Executive Director Seth Grigg sgrigg@idcounties.org Office: 208.345.9126 Cell: 208.695.7312	<ul style="list-style-type: none"> • Resource for technical assistance and policy questions • Available for moderating panels of presenters at conferences • Available as a Q&A panelist
Director of Operations Kristin Cundiff kcundiff@idcounties.org Office: 208.514.0403 Cell: 208.283.3136	<ul style="list-style-type: none"> • IAC Board of Directors Liaison • Coordinates IAC's Website, Publications, Newsletter, and Social Media • Supervises all conference planning
Policy Director Sara Westbrook swestbrook@idcounties.org Office: 208.514.0354 Cell: 208.695.6733	<ul style="list-style-type: none"> • Oversees the policy analysts • Resource for technical assistance and policy questions including specialized focus on intergovernmental affairs and transportation • Provided research assistance to members
Senior Financial Officer Amanda Steinmetz asteinmetz@idcounties.org Office: 208.514.0417 Cell: 208.724.3518	<ul style="list-style-type: none"> • Manages all financial matters for IAC, IACA, IACRC, IACC, ISACC, ISA, IEMA, IACMPAA, IACJJA, IAHD, CCDF, IAC's Litigation Funds, IAC and ISA's Scholarship Funds, and the IAC Service Corporation • Contact for financial reports • Processes reimbursements for travel
Member Services Associate Mindy Linn mlinn@idcounties.org Office: 208.514.0413	<ul style="list-style-type: none"> • Contact for the IAC Scholarship Fund • Contact for website updates/changes
Event Coordinator Shari Fernandez sfernandez@idcounties.org Office: 208.541.0363	<ul style="list-style-type: none"> • Coordinates all IAC and affiliate conferences • Follows conference budgets set by affiliate officers
Policy Analyst Kelli Brassfield kbrassfield@idcounties.org Office: 208.514.0369	<ul style="list-style-type: none"> • Resource for technical assistance and policy questions including specialized focus on health and human services and justice and public safety
Policy Analyst Tim Hibbard thibbard@idcounties.org Office: 208.514.0449	<ul style="list-style-type: none"> • Resource for technical assistance and policy questions including specialized focus on public lands, environment and energy • Provided research assistance to members
CAT Program Director Kathryn Mooney kmooney@idcounties.org Office: 208.514.0479	<ul style="list-style-type: none"> • General CAT Fund and Indigent Questions • CAT Board of Directors Liaison • Legislative issues on health care
CAT Case Manager Carolyn Carder ccarder@idcounties.org Office: 208.345.1366	<ul style="list-style-type: none"> • Provides customer support for providers and counties on CAT cases • Reviews CAT cases • Processes payments for medical bills • SCI scanning support

GENERAL INFORMATION

Mills Adler Award

Each association shall select, from among all eligible candidates, one recipient of the Mills-Adler Award. IAC will provide a nomination form to assist the associations in this process. Each association president must email the recipient's name and their corresponding completed nomination form to IAC.

Only current county officials who have been actively involved in the functions of IAC and their respective associations, and who have willingly given of themselves for the betterment of the associations should be selected.

A plaque, suitably inscribed, will be formally presented to the recipient at the IAC Annual Conference in September.

All questions on the Mills Adler Awards may be directed to Mindy Linn, IAC Member Services Associate.

IAC NEWSLETTER AND SOCIAL MEDIA

IAC produces a bi-weekly newsletter, The County Connection. Staff will post an article on our blog that will also be featured in the newsletter announcing the new officers of the IACA. Please submit any additional articles to IAC that might be of interest, whether they are local stories from your county or a recap of your annual conference.

IAC also maintains a Twitter Account (@IdahoCounties), Facebook Account (@idcounties), and a LinkedIn profile. Feel free to tag IAC or send IAC staff news articles of interest or special announcements throughout the year.

CURRENT MEMBERS

IAC keeps a current database of all county assessors. Members may request an excel spreadsheet of county assessors by contacting IAC.

MEMBERSHIP

Dues invoices are emailed to each county assessor in October of each year. Each county assessor will be classified as a current member upon payment of the annual dues of IACA.

LEGISLATIVE ISSUES

Each year at the IACA Annual Conference, legislative resolutions are discussed and voted on by the membership. Those resolutions that are supported by the organization are then submitted to IAC and go through the IAC legislative process. This process is outlined in Appendix H and the resolution template is available in Appendix I.

IACA BYLAWS

WHAT ARE NONPROFIT BYLAWS?

Your nonprofit's bylaws are both a legal document and a roadmap for your organization's actions. A required element when forming a corporation, bylaws are a form of agreement or contract between the corporation and its owners to conduct itself in a certain way.

While for a commercial business the owners are its shareholders, the ownership of a nonprofit corporation belongs to the public as represented by the nonprofit organization's governing body, usually a Board of Directors.

WHY DOES A NONPROFIT NEED BYLAWS?

Nonprofits apply to their states to become incorporated. A nonprofit is a form of business and is thus regulated by states. To be incorporated, an organization must have a set of bylaws.

There is no requirement that a nonprofit doing charitable work must become incorporated, but there are many advantages to doing so. The most significant advantage is that there is limited liability should anything go wrong. If you choose not to become incorporated at the state level, you could set up an unincorporated nonprofit association. However, that only works if your organization is quite small with limited income.

Furthermore, if your nonprofit decides to seek 501c3 tax exemption from the IRS, it's much easier if you are incorporated. Incorporation requires you to set up all the legal requirements such as bylaws that the IRS looks for when granting tax exemption.

WHAT SHOULD BE IN YOUR NONPROFIT'S BYLAWS?

Bylaws vary according to the nature of your organization but consider them to be your internal manual for how you will operate. They should address basic activities, such as:

- governance, such as whether the org is controlled by a board or by its membership
- when and how board meetings will be held and conducted
- how board directors and officers will be appointed or elected
- voting procedures, such as what constitutes a quorum so that your board can make a decision
- how committees are created and discontinued
- number of directors for your board, their required qualifications, and their terms of service
- language that affirms the requirements and prohibitions for nonprofit organizations as set out by the IRS
- rules that govern conflicts of interest
- how the bylaws can be changed or amended

Source: <https://www.thebalance.com/what-are-bylaws-for-a-nonprofit-2502158>

AMENDING THE IACA BYLAWS

The IACA Bylaws may be amended by a two-thirds vote of the membership at any regular or special meeting. The proposed bylaw amendment(s) shall not be acted upon unless written notice of the amendment has been given to the Secretary no less than thirty (30) days prior to the meeting. A copy of the amendment shall be contained in the call for the regular or special meeting with a copy sent to each member of IACA at least fifteen (15) day prior to the date of the meeting at which the amendment is to be voted on.

FY2021 IACA Approved Budget

Idaho Association of County Assessors FY2021 Budget Worksheet

	FY2019 ACTUAL	FY2020 BUDGET	FY2021 ADOPTED BUDGET
Revenue			
Basic Revenue BR-100			
BR-101 - County Assessments	\$8,800.00	\$8,800.00	\$8,800.00
BR-102 - Interest Income	\$754.05	\$500.00	\$1,500.00
BR-104 - Scholarship Fund Raising	\$0.00	\$1,000.00	\$1,000.00
Conference Revenue CR-100			
CR-102 - Annual Conf. Registrations	\$12,490.00	\$12,000.00	\$12,000.00
CR-130 - Conference Sponsors	\$2,750.00	\$2,000.00	\$2,000.00
CR-103 - Conference Exhibitors	\$300.00	\$1,000.00	\$1,000.00
CR-111 - Midwinter Conf. Registrations	\$1,405.00	\$4,000.00	\$2,000.00
CR-122 - Fall Conference Registrations	\$2,860.00	\$2,000.00	\$2,500.00
Miscellaneous Revenues MR-102			
MR-102 - EDA Program	\$3,596.02	\$4,500.00	\$4,000.00
Fund Balance Draw		\$2,100.00	
Total Revenue	\$32,955.07	\$37,900.00	\$34,800.00
Expenses			
Conference Expense CE-200			
CE-201 - Annual Conference Expense	\$13,626.95	\$12,000.00	\$12,000.00
CE-202 - Midwinter Conf. Expense	\$1,628.16	\$2,500.00	\$2,000.00
CE-205 - Fall Conference Expense	\$3,304.62	\$2,500.00	\$3,000.00
Dues Expense DE-400			
DE-403 - IAAO Dues Expense	\$210.00	\$500.00	\$500.00
DE-404 - IAAP Expense	\$0.00	\$500.00	\$500.00
Legislative Expenses LE-300	\$0.00	\$500.00	\$250.00
Operating Expenses OE-100			
OE-104 - Office Supplies	\$0.00	\$100.00	\$100.00
OE-117 - Other Office	\$823.28	\$300.00	\$200.00
OE-118 - IAC Administrative Fee	\$7,500.00	\$7,500.00	\$7,500.00
OE-119 - EDA Program Expense	\$3,956.88	\$4,500.00	\$4,000.00
OE-120 - Scholarship Donation Expense	\$0.00	\$1,000.00	\$1,000.00
OE-121 - Other Meetings Expense	\$0.00	\$500.00	\$500.00
Travel Expense TE-100			
TE-101 - Other Travel	\$0.00	\$3,500.00	\$1,750.00
TE-102 - IAAO Travel	\$0.00	\$1,000.00	\$500.00
TE-104 - President Travel	\$0.00	\$1,000.00	\$1,000.00
Total Expenses	\$31,049.89	\$37,900.00	\$34,800.00

FY2021 IACA BUDGET HIGHLIGHTS

- County dues for FY21 are \$200
- There are three conferences that brings in revenue: IACA Annual Conference, IACA Fall Conference, and IACA Midwinter Conference.
- Line item BR-104 is budgeted for \$1000 and depends on how much money is raised for IAC's Scholarship Fund throughout the year. Expense line item OE-120 will adjust based on how much is brought in during the year.
- The fund balance draw is there if expenses exceed revenues in a given year.
- The president is allowed \$1000 in travel expense and the IAAO representative is both \$500 in travel expenses. For more information on travel expenses, please see the travel section.
- The IAC Administrative fee pays for bookkeeping and meeting planning expenses. For more information, please view Appendix D: Support Services Agreement.
- Line item LE-300 (Legislative) can be used to cover travel costs for the Assessors Representative on the IAC Legislative Committee or to reimburse travel costs for assessors traveling to Boise to testify at the legislature.
- Line item OE-121 (Other Meeting) has been used in the past to hold a training separate from the IACA Annual, IACA Fall Conference, and IACA Midwinter.

GENERAL BUDGET & FINANCIAL INFORMATION

- IAC's Senior Financial Officer, Amanda Steinmetz, will draft a budget for the IACA by the end of June and email it to the Executive Committee. The Executive Committee can then make changes or additions to the draft.
- The budget will be approved at the IACA Annual Conference in August. The membership must move to adopt the budget and the motion needs to be included in the association minutes.
- Amanda can produce two financial reports for the association: Budget v. Actual and a Balance Sheet. Please allow up to two weeks for the creation of the reports, as we have multiple associations that we provide bookkeeping services for.

STAFF, DIRECTORS, OFFICERS, AND MEMBER TRAVEL POLICY

The purpose of this policy is to establish criteria and approval authority for reimbursement of travel and meal expenses for IACA directors, officers, and members.

POLICY TERMS

IACA budget funds shall be spent to pay actual and necessary travel expenses of IACA directors, officers, and members. In the event expenses are incurred which exceed those listed in this policy, the cost borne or reimbursed will be limited to the costs that fall within this policy. No travel costs shall be paid from IACA budget funds except as authorized by this policy, in conformance with the current adopted budget.

TRAVEL COSTS CRITERIA

- (1) Types of occurrences for which expenses may be paid by IACA or reimbursed to a member whose travel may be paid by IACA:
 - (a) Travel and meal expenses incurred for the purposes of conducting official IACA business, representing IACA in an official capacity, or for obtaining training or information directly beneficial to IACA operations.
 - (b) The actual cost of travel should be reasonable, utilizing the least expensive methods available, given the particular circumstances involved in each trip.
 - (c) Receipts should include names, titles, and statement of the business purpose. If the information is not provided at the time it is submitted, it will be returned to the member to be completed.
- (2) Expenses that may be paid by IACA or reimbursed to the member:
 - (a) **Transportation Expenses**

Actual and necessary transportation expenses consist of the most economical mode and class of transportation reasonably consistent with scheduling needs and cargo space requirements, using the most direct and time-efficient route, given the particular circumstances involved in each trip.
 - (b) **Lodging Expenses**

Actual and necessary lodging expenses may be paid or reimbursed when travel for IACA reasonably requires an overnight stay. If such lodging is in connection with a conference, lodging expenses must not exceed the group rate published by the conference sponsor for the meeting in question if such rates are available at the time of booking.
 - (c) **Meal Expenses**

Actual, reasonable, and necessary meal (breakfast, lunch, and dinner) expenses, including gratuities, may be paid or reimbursed when traveling on official IACA business. A meal expense is not necessary and will not be paid or reimbursed by IACA if that meal is included as part of a conference registration. Exceptions may be granted by the IACA Officers.
 - (d) **Miscellaneous Expenses**

Tolls, ground transportation, parking expenses, baggage fees, internet, or public transportation may be paid or reimbursed if considered reasonable and necessary. Only self-

parking expenses necessary for the claimant's vehicle will be paid. Valet parking will not be paid if there is an alternative.

- (e) Other actual and necessary expenses not listed in this policy may be paid or reimbursed if considered reasonable and necessary and approved by the IACA Officers. Expenses for days prior to or after a conference or meeting will be paid or reimbursed only if the extension results in overall trip costs that are the same or lower than overall trip costs without the extension.

(3) Reimbursement Requests

All expense reimbursement requests must be submitted on the current reimbursement request form. Requests must identify how the expenses relate to the conduct of IACA business and document that the expense in question met the requirements of the policy. Requests must be submitted within 10 days of return and must be accompanied by itemized receipts documenting each expense. In some cases, itemized receipts may not be readily available, such as for tips, parking meters, or tolls. In these limited instances, the member may submit a replacement receipt, certifying that the expense was incurred and is reimbursable and an itemized receipt is not available to submit. Members should make every attempt to obtain itemized receipts for all travel expenses claimed.

CALENDAR OF EVENTS

2021

SEPTEMBER 23, 2020	IAC Virtual Membership Meeting	DECEMBER 2, 2020	Associated Taxpayers Conference <i>Boise Centre, Boise, ID</i>
SEPTEMBER 28-30, 2020	IAC Virtual Expo	FEBRUARY 1-4	IAC Midwinter Legislative Conference <i>Riverside Hotel, Boise, ID</i>
SEPTEMBER 30, 2020	IAC Virtual Business Meeting	FEBRUARY 20-24	NACo Legislative Conference <i>Washington Marriott Wardman Park, DC</i>
NOVEMBER 11, 2020	Fall County Officials Institute, <i>Canyon Crest Event Center, Twin Falls, ID</i>	MAY	WIR Conference <i>Location & Date – TBD</i>
NOVEMBER 12, 2020	Fall County Officials Institute, <i>Residence Inn, Idaho Falls, ID</i>	JULY 16-19	NACo Annual Conference <i>Austin Convention Center, Travis County, Austin, TX</i>
NOVEMBER 13, 2020	Fall County Officials Institute, <i>Clarion Inn, Pocatello, ID</i>	AUGUST 24-26	IACA Annual Conference <i>Hilton Garden Inn, Idaho Falls, ID</i>
NOVEMBER 16, 2020	Fall County Officials Institute, <i>Best Western Plus Coeur d'Alene Inn, Coeur d'Alene, ID</i>	AUGUST 29 - SEPTEMBER 1	IAAO Annual Conference <i>Chicago, IL</i>
NOVEMBER 17, 2020	Fall County Officials Institute, <i>Best Western Plus University Inn, Moscow, ID</i>	SEPTEMBER 27-29	IAC Annual Conference <i>Boise Centre, Boise, ID</i>
NOVEMBER 19, 2020	Fall County Officials Institute, <i>The Riverside Hotel, Boise, ID</i>	DECEMBER 2021	IACA Fall Meeting <i>Location & Date, TBD</i>
DECEMBER 1, 2020	IACA Fall Meeting – Tentative <i>Hampton Inn & Suites, Boise, ID</i>	DECEMBER 2021	Associated Taxpayers Conference <i>Location & Date, TBD</i>

IACA ANNUAL CONFERENCE CHECKLIST

IACA President = Pres IACA Executive Committee = EC IAC Meeting Coordinator = IAC

ONE YEAR PRIOR TO CONFERENCE	
TASK	RESPONSIBILITY OF
Prepare conference schedule	IAC, Pres
Contract signed for meeting rooms and hotel rooms according to the conference schedule	IAC
Site visit, if needed	IAC
Set preliminary budget	EC
Conference location information and dates posted on IAC website	IAC
SIX MONTHS PRIOR TO CONFERENCE	
TASK	RESPONSIBILITY OF
Meet to begin planning agenda content	EC, IAC
Discuss and book local entertainment (if needed)	EC
Confirm draft agenda lines up with meeting rooms reserved	IAC
1 st notice of sponsor opportunities sent to potential sponsors	IAC
Begin contacting possible sponsors in the district	EC, IAC
FIVE MONTHS PRIOR TO CONFERENCE	
TASK	RESPONSIBILITY OF
Draft agenda created	EC
Begin contacting speakers based on draft agenda	EC
Email confirmations as speakers are booked	IAC
Order any items for giveaways, if needed (logo pens, pads, etc.)	IAC
FOUR MONTHS PRIOR TO CONFERENCE	
TASK	RESPONSIBILITY OF
Book any outside venues for meals, if needed	IAC
Follow up with potential sponsors	IAC, EC
Continue to contact and confirm speakers	IAC, EC
THREE MONTHS PRIOR TO CONFERENCE	
TASK	RESPONSIBILITY OF
Registration form created	IAC
1 st email notice sent to assessors (includes registration form link, hotel accommodations, draft agenda)	IAC
Set up golf tournament scramble (if needed)	IAC
Find a photographer to take annual group photo	IAC
TWO MONTHS PRIOR TO CONFERENCE	
TASK	RESPONSIBILITY OF
Collect A/V (audio/visual) needs from speakers	IAC
Follow up with potential sponsors	IAC, EC
Submit meal and break selections to conference site	IAC
THREE TO FOUR WEEKS PRIOR TO CONFERENCE	
TASK	RESPONSIBILITY OF
Order all supplies for conference	IAC
Reminder email to assessors to register	IAC
Follow up with speakers that have not submitted their presentations	IAC
Create and print sponsor flier	IAC
Final agenda posted on IAC website	IAC

TWO WEEKS PRIOR TO CONFERENCE	
TASK	RESPONSIBILITY OF
President's Conference Announcements Created and Sent to President	IAC
Post all presentations on the IAC website and send out a notice to attendees	IAC
Any printing completed (door prize tickets, drink tickets, etc.)	IAC
ONE WEEK PRIOR TO CONFERENCE	
TASK	RESPONSIBILITY OF
Name badges created and printed	IAC
Create attendee folders (if needed)	IAC
Reminder to all speakers to confirm presentation time	IAC
ON SITE	
TASK	RESPONSIBILITY OF
Set up and staff conference registration table	IAC
Daily room checks to make sure room set up and A/V are accurate	IAC
ONE WEEK AFTER CONFERENCE	
TASK	RESPONSIBILITY OF
Add any presentations to website that were brought to the conference	IAC
Thank you notes for presenters	Pres
Thank you notes to local sponsors	EC
Thank you notes to other sponsors	IAC
Create and send out conference evaluation	IAC

PAST PRESIDENT NOTES

JENNY ROSIN, LEMHI COUNTY (2019-2020)

What a wild and eventful ride this year has been. We have had so many challenges and completely different items on our plates this past year. I would not have wanted to do any of it without all of you and your knowledge, support and encouragement. What a wonderful Executive Team you are and our Association IACA is and with the support of IAC, STC and old and new Assessor's, my year as your President has been such a rewarding experience.

As you continue on your path as the Executive Board and those who follow, to the body and our new and upcoming colleagues, here are a few things I would like to share:

Communication is key. I have learned so much about this and am continuing to learn on how to do this with grace and kindness. Being able to **communicate** effectively is perhaps the most **important** of all life skills.

Stay connected and involved. You only get out what you put into anything in life. You all have so much knowledge, experience and life lessons to share and help others learn.

I have learned so much this year from each and every one of you. Thank you and I look forward to watching you be successful in the coming years as your rolls change and you continue to provide and share your knowledge, skills, and ideas with IACA, IAC, STC, and beyond.

As we continue to move forward in these new and uncharted times, let us stay connected, educated and present in the moment.

Sincerely yours,

Jenny Rosin

DWIGHT DAVIS, CASSIA COUNTY (2018-2019)

What a great learning experience it has been to serve as the President of IACA. It has been a privilege and honor to serve, not only with Executive Team, but will all the fellow assessors thru-out this great state of Idaho.

For those continuing to serve and for the new constituents coming up, I would offer the following suggestions;

- Listen and learn.....listen to the others in the association, glean their knowledge and try to understand all points of view before reaching a decision.
- Keep involved – don't assume that things will just continue to run without issues or unforeseen events transpiring. Keep yourself involved and encourage others to stay involved as well. You will only get out of this association, what you put into the association.
- Focus – focus on the items that are concerning the IACA and follow through and make the association's issues known to the correct channels.
- When a decision is made representing the group, be supportive of that decision even though it may not directly affect you or your county directly. Strength in numbers, stay united

Use the tools and resources available to you through the IAC, STC and others. Make educated well informed decisions based on facts and not feelings. Don't be afraid to ask those who are retired and no longer involved in IACA for guidance and suggestions. Many of them have years of experience and would be more than happy to share it with you.

Final words. Jump in, get educated, learn from you experiences and just do the best job that you can.

Good Luck,

Dwight Davis

APPENDIX A – IACA ARTICLES OF INCORPORATION

ARTICLES OF INCORPORATION OF IDAHO ASSOCIATION OF COUNTY ASSESSORS, INCORPORATED (A Not-for-Profit Corporation)

KNOW ALL MEN BY THESE PRESENTS, that We, the undersigned, being natural persons of full age and citizens of the United states of America, in order to form a corporation for the purposes hereinafter stated, under and pursuant to the provisions of the Idaho Nonprofit Corporation Act, Idaho Code §§ 30-3-1, *et seq.*, and the acts amendatory thereof and supplemental thereto, do hereby certify as follows:

I.

The name of the corporation shall be IDAHO ASSOCIATION OF COUNTY ASSESSORS, INCORPORATED (IACA, Inc.) (hereafter the "Corporation").

II.

The corporation shall have perpetual existence.

III.

The Corporation is a nonprofit public benefit corporation, and is not organized for the private gain of any person. It is organized under the Idaho Nonprofit Corporation Act for charitable purposes. The specific purposes for which the Corporation is organized are as follows:

- (a) To unite in one statewide organization, the county assessors of the state of Idaho.
- (b) To formulate standards and principles for guidance of county assessors.
- (c) To encourage legislation and public support for efficiency in public office.
- (d) To provide a center for collecting, compiling and distributing information about county assessors in Idaho.
- (e) To improve the efficiency of county assessors in Idaho by developing programs designed to reduce the administrative and managerial concerns of county assessors.
- (f) To acquire, own, use, convey or otherwise dispose of and deal in real or personal property and any interest therein.
- (g) To do any and all other things necessary to improve the operations of county assessors and county government in general.
- (h) To exercise all powers, privileges and rights necessary or advisable to carry out the objects and purposes for which the Corporation is formed, and the Board of Directors hereby claims for this Corporation all the benefits, privileges, rights and powers created, extended or conferred by the provisions of all applicable laws of the state of Idaho, pertaining to corporations created not-for-profit,

and any amendments or supplements thereto and such powers and authority as may be granted by any subsequent legislation relating to corporations created not-for-profit.

(i) The Corporation shall not carry on any activities not permitted to be carried on by a corporation exempt from federal income tax under Section 501 (c) (4) of the Internal Revenue Code of 1986, as amended (or the corresponding provision of any future United States Internal Revenue Code).

(j) The Corporation is not organized, nor shall it be operated, for pecuniary gain or profit, and it does not contemplate the distribution of gains, profits or dividends to members thereof.

(k) The property, assets, profits and net income of the Corporation are dedicated irrevocably to the purposes set forth in this Article, and no part of the profits or net income of the Corporation shall ever inure to the benefit of any director, trustee, officer or member thereof or to the benefit of any private individual.

IV.

The location of the registered office of the Corporation shall be 700 West Washington Street, Boise, Idaho 83702 and the post office address of the registered agent of the Corporation is P. O. Box 1623, Boise, Idaho 83701. The name of the registered agent of the Corporation who may be found at that address is Daniel G. Chadwick, Executive Director, Idaho Association of Counties.

V.

Any county assessor may be a member of the Corporation.

VI.

There shall be no stock issued in the Corporation.

VII.

The name and post office of the Incorporator is as follows:

Daniel G. Chadwick, Executive Director

Idaho Association of Counties

P. O. Box 1623

Boise, Idaho 83701

VIII.

The number of directors shall be not less than three (3) or more than ten (10), but shall not be less than the number required by the provisions of the Idaho Nonprofit Corporation Act.

IX.

The names and addresses of the initial board of directors are as follows:

X.

The annual, regular and special meetings of the Corporation, and the place, time and manner of giving notice of such meetings shall be in accordance with applicable law and as may be prescribed by the Bylaws of the Corporation, if any.

Adoption, amendment or repeal of the Bylaws of the Corporation shall be accomplished by a two-thirds vote of the members of the Corporation present at a regular or special meeting.

XI.

The directors and members of the Corporation shall have no private or proprietary interest in the Corporation.

The directors shall serve as such without compensation, and no part of the Corporation's earnings shall inure to the benefit of any private member or individual; provided however, that the board of directors may allow payment of the expenses necessarily incurred by a director in the performance of his or her duties as a director. The board of directors shall be fully indemnified, to the extent authorized by law, for any liability incurred in connection with their respective duties hereunder.

XII.

The board of directors of the Corporation shall not sell, transfer, mortgage, convey or otherwise dispose of all or any major part of the property and assets of the Corporation, nor shall the Corporation be dissolved, merged, or consolidated with any other corporation or other legal entity, except on an affirmative vote of two-thirds of the members of the corporation.

XIII.

So long as any obligations of the Corporation shall be outstanding, the Corporation may not be dissolved except upon compliance with the provisions of Article XII of these Articles of Incorporation and upon the making of provisions for the full payment of such obligations. In the event of the dissolution of the Corporation, no part of its property shall be distributed to any member, member of the board of directors or individual, and any property of the Corporation not required to pay corporate debts and corporate expenses shall be distributed only for one or more exempt purposes within the meaning of section 501(c)(4) of the Internal Revenue Code (or corresponding section of any future tax code), or shall be distributed to the federal government, state or local government. Any such assets not so disposed shall be disposed by the District Court of Ada County, Idaho, exclusively for such purposes or to such organization or organizations as the Court shall determine, which are organized and operated exclusively for such purpose.

XIV.

These Articles of Incorporation by be amended by the affirmative vote of two-thirds of the members of the Corporation present at a regular meeting.

IN WITNESS WHEREOF, I have hereunto set my hand this ____ day of _____, 1999.

Daniel G. Chadwick, IAC Executive Director

"Incorporator"

On this ____ day of _____, 1999, before me, the undersigned, a Notary Public in and for the state of Idaho, personally appeared Daniel G. Chadwick, known to me to be the person whose name is subscribed to the within instrument, and acknowledged to me that he executed the same, and that he is a person over the age of eighteen (18) years and a citizen of the United States of America.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year first above written.

NOTARY PUBLIC for Idaho

Residing at

My Commission Expires: _____

APPENDIX B – IACA BYLAWS – REVISED 2003

BY-LAWS OF

IDAHO ASSOCIATION OF COUNTY ASSESSORS, Inc.

(Adopted by the Membership on August 25, 1999; amended August 31, 2000; amended November 2001; amended January 2003; amended August 2003)

ARTICLE I – NAME AND OBJECTIVES

- Section 1.** The name of the organization shall be the Idaho Association of County Assessors, Incorporated, and may be referred to as IACA, Inc.
- Section 2.** The objectives of the Idaho Association of County Assessors shall be to unite Idaho's county assessors and their deputies into a single statewide organization in order to:
- A. Formulate standards and principles for guidance in the valuation of property;
 - B. Collect, compile and distribute information about the role and function of the county assessor;
 - C. Provide a forum for the discussion of subjects which educate the county assessor and deputy assessors in the performance of their duties;
 - D. Provide a forum for discussion of issues of mutual concern between the county assessor and the Idaho State Tax Commission or its successor organization;
 - E. Establish lines of communication with the Idaho Legislature so that the Legislature will have the benefit of the knowledge and experience of the county assessor when considering legislation impacting the operation of the office of county assessor or the State Tax Commission; present and promote legislation believed to be beneficial to the office of county assessor and the taxpayers of the state of Idaho; and oppose legislation which is detrimental to the office of county assessor and the taxpayers of the state of Idaho; and
 - F. Acquire, own, use, convey or otherwise dispose of and deal in real or personal property and any interest therein.

ARTICLE II – MEMBERSHIP

- Section 1.** Any county assessor upon the payment of the annual dues of IACA, Inc. shall be a voting member of the association.
- Section 2.** Any deputy assessor authorized by his or her county assessor may become a member of the association but shall not have the right to vote unless otherwise designated pursuant to the provisions of Article VII, Section 3 of this Constitution and Bylaws.
- Section 3.** Any past president of IACA, Inc. who is no longer an elected assessor may become a member of the association but shall not have the right to vote.

ARTICLE III – GOVERNMENT

- Section 1.** The government of the Idaho Association of County Assessors, Inc. shall be vested in the MEMBERSHIP, except as otherwise provided in this Constitution and Bylaws.
- Section 2.** Only members enumerated in Article II, Section 1 shall be eligible to vote unless otherwise designated pursuant to the provisions of Article VII, Section 3 of this Constitution and Bylaws and hold office.
- Section 3.** The control and management of the property, finances and general supervision of all the affairs of IACA, Inc. shall be under the supervision of the Board of Directors answerable to the MEMBERSHIP. The President, Vice President, Secretary, Treasurer and Historian shall serve as officers of IACA, Inc. and shall constitute the Board of Directors. In addition, the immediate Past President shall sit on the Board in an ex-officio capacity and shall have the power to vote.

ARTICLE IV – ELECTION, TERMS OF OFFICE AND DUTIES OF OFFICERS AND THE REPRESENTATIVE TO THE IAC BOARD OF DIRECTORS

- Section 1.** The officers of IACA, Inc. shall be the President, Vice President, Secretary, Treasurer and Historian, all of whom shall serve without salary.
- Section 2.** The officers shall be elected at the annual conference of IACA, Inc. Upon presentation of a slate of officers by the nomination committee, any MEMBER may make additional nominations from the floor. Election shall be by secret ballot when deemed necessary by the President. Election to any office shall be by a majority of the votes cast.
- Section 3.** The terms of office for the President, Vice President, Secretary, Treasurer and Historian shall be for one year, starting on the date of their election and continuing until their successors have been elected and qualified. Election of officers shall occur at the annual meeting of IACA, Inc.
- Section 4.** The duties of the officers of IACA, Inc. shall be as follows:
- A. The President shall (1) preside at all meetings of IACA, Inc.; (2) appoint all standing and special committees and name the chairmen of the committees except as otherwise provided in this Constitution and Bylaws; (3) cast a special ballot in case of a tie at meetings of IACA, Inc.; and (4) enforce all rules relating to the administration of IACA, Inc.
 - B. The Vice President shall (1) perform the duties of the President in the absence of the President; and (2) in the event of a vacancy in the office of President, automatically become the President, and (3) shall chair the Assessor's Manual Committee.
 - C. The Secretary shall (1) shall keep the minutes of all regular and special meetings of IACA, Inc. and enter all resolutions, proceedings and motions in the proper books of the association; (2) keep a register of the MEMBERSHIP; (3) conduct all correspondence relating to IACA, Inc.; (4) issue all notices of meetings of IACA, Inc.; (5) perform all other functions related to the office of Secretary; and (6) in the event of a vacancy in the office of Vice President, automatically become the Vice President.

- D. The Treasurer shall (1) prepare an annual budget to be adopted by the MEMBERSHIP at its annual meeting; (2) receive and receipt all monies payable to IACA, Inc. unless there is a contract for administrative support services with the Idaho Association of Counties or some other entity; (3) sign all checks payable by IACA, Inc. unless there is a contract for administrative support services with the Idaho Association of Counties or some other entity; (4) report at each meeting of IACA, Inc., the condition of the treasury; (5) provide the president with a list of those not qualified to vote because of non-payment of dues as required by Section 1, Article II; and (6) in the event of a vacancy in the office of Secretary, automatically become the Secretary.
- E. The Historian shall (1) maintain the historical record of IACA, Inc. including books, photos, and agendas of past conferences and any other items of historical significance to IACA, Inc.; and (2) in the event of a vacancy in the office of Treasurer, automatically become the Treasurer. In the event of a vacancy in the office of Historian, the office shall remain vacant until the next annual meeting of IACA, Inc. and the Vice President shall fulfill the duties of the Historian for the remainder of the year.

Section 5. In addition to the officers set forth in Section 1 of this Article, the membership of IACA, Inc. shall elect a representative to the Idaho Association of Counties Board of Directors to serve for a term of two years. The election for this position shall commence in the year 2001 at the annual meeting and shall occur in each odd-numbered year thereafter. To qualify for this position, a member shall have served as president of IACA, Inc. Also, an alternate with the same qualifications as the representative shall be elected for a two-year period to attend the meetings of the Idaho Association of Counties Board of Directors, should the regular representative be unavailable and shall complete the unexpired portion of the term of the regular representative should he or she be unable to do so.

ARTICLE V – COMMITTEES

Section 1. The committees of IACA, Inc. shall include the Nomination Committee, Centrally Assessed Property Committee and such other special committees as may be appointed from time to time by the President of IACA, Inc.

Section 2. The President of IACA, Inc. shall appoint all committees and name the chairman and vice chairman unless otherwise provided in this Constitution and Bylaws. All appointments shall expire with the expiration of the term of the President under whose term the appointment was made.

Section 3. The Nomination Committee shall consist of the immediate past president as chairman and the next six available past presidents who represent each Idaho Association of Counties (IAC) district. If no past president is available to represent an IAC district, the President shall appoint a Member to the Committee to represent that district.

Section 4. The Centrally Assessed Property Committee shall monitor and review actions of the Idaho State Tax Commission related to centrally assessed property. The Committee shall consist of a chairman appointed by the President and a representative chosen from each of the six IAC districts by the assessors of each district. Each district shall meet during the annual conference

in order to choose its representative. The Committee shall make recommendations for action to the board of directors and/or the MEMBERSHIP of IACA, Inc.

ARTICLE VI – MEETINGS

- Section 1.** The annual meeting of IACA, Inc. shall occur on the date and in the place determined by a vote of the MEMBERSHIP. Notices of the annual meeting shall be mailed to each MEMBER not less than fifteen (15) days prior to the meeting.
- Section 2.** The President may call a special meeting of IACA, Inc. at any time with the approval of the Board of Directors.
- Section 3.** The minutes of each meeting of the MEMBERSHIP or Board of Directors shall be distributed to all members of IACA, Inc. within ninety (90) days after the conclusion of the meeting.

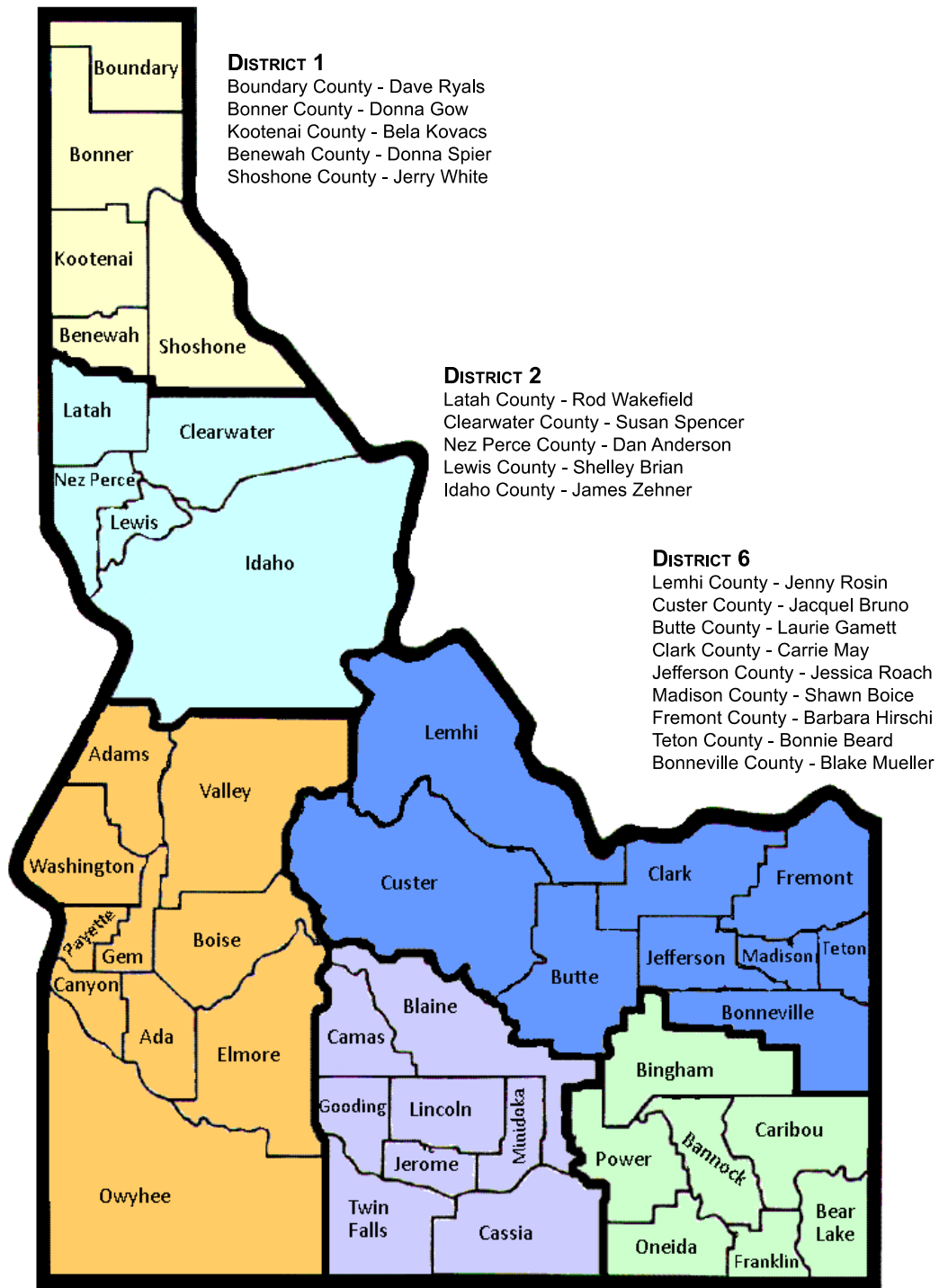
ARTICLE VII – QUORUM AND VOTING

- Section 1.** A majority of the MEMBERS of IACA, Inc. shall constitute a quorum authorized to transact any business at any meeting of the association.
- Section 2.** Each county assessor qualified to vote pursuant to Section 1, Article II, shall have one vote on any issue requiring a vote of the MEMBERS of IACA, Inc.
- Section 3.** In the absence of the county assessor, a deputy assessor specifically authorized by the county assessor in writing to vote on behalf of the county assessor may vote on any issue requiring a vote of the Members of IACA, Inc. The authorization to vote shall be presented to the President prior to voting.

ARTICLE VIII – AMENDMENTS AND RULES OF ORDER

- Section 1.** Amendments to the Constitution and Bylaws of IACA, Inc. shall be made only at a regular or special meeting, upon approval by a two-thirds vote of the MEMBERS present. No proposition to amend shall be acted upon unless written notice of the amendment has been given to the Secretary not less than thirty (30) days prior to the meeting. A copy of the amendment shall be contained in the call for the regular or special meeting with a copy sent to each MEMBER of IACA, Inc. at least fifteen (15) days prior to the date of the meeting at which the amendment is to be voted on.
- Section 2.** The most recent edition of *Robert's Rules of Order* shall govern the meetings of IACA, Inc. and its committees.

APPENDIX C – IAC DISTRICT MAP



APPENDIX D – SUPPORT SERVICES AGREEMENT

**SUPPORT SERVICES AGREEMENT
BETWEEN THE
IDAHO ASSOCIATION OF COUNTIES SERVICE CORPORATION, Inc.
AND THE
IDAHO ASSOCIATION OF COUNTY ASSESSORS, Inc.**

THIS AGREEMENT made this 1st day of October 1, 2013 by and between the IDAHO ASSOCIATION OF COUNTIES SERVICE CORPORATION, Inc. (hereafter "IACSC"), and the IDAHO ASSOCIATION OF COUNTY ASSESSORS, Inc. (hereafter "IACA").

WHEREAS, IACSC is a non-profit corporation organized under the laws of the state of Idaho, owned and operated by Idaho's forty-four counties, providing support services, information, legislative support and other valuable services; and

WHEREAS, IACA is a non-profit corporation organized under the laws of the state of Idaho, owned and operated by Idaho's county assessors who are also members of the Idaho Association of Counties and ultimately are the owners of IACSC.

NOW, THEREFORE, for and in consideration of the mutual promises and agreements contained herein, the parties hereto agree as follows:

DUTIES OF IACA:

1. IACA shall pay IACSC \$3,500.00 annually to perform the financial and bookkeeping services set forth below.
2. IACA shall pay IACSC \$4,000.00 annually to perform the meeting planning services set forth below.
3. The fees listed above shall be assessed on an annual basis by the IACSC. Annual increases may be made by the IACSC depending on inflation and work load.
4. IACA shall pay all costs associated with providing the services as set forth below including, but not limited to postage, copying, annual audit and conference calls.

DUTIES OF IACSC:

1. IACSC, through the staff of the Idaho Association of Counties, shall provide financial and full-charge bookkeeping services including accounts payable and receivable; provide all dues notices for IACA; invest idle funds; develop an annual budget for adoption by IACA; provide monthly financial statements; and arrange for an independent annual audit.
2. IACSC, through the staff of the Idaho Association of Counties, shall coordinate all conference and meeting planning activities with the IACA president and board of directors; negotiate with meeting facilities and finalize all functions; solicit sponsors and speakers for IACA conferences; plan for and attend IACA meetings; plan for and attend IACA board of director meetings; and prepare, copy and send correspondence for the IACA and conference materials.

3. IACSC, through the staff of the Idaho Association of Counties, shall provide a page on IAC's website for information pertaining to IACA.
4. IACSC shall maintain the records of and act as the registered agent for the IACA as may be required by law.

TERM:

This Agreement shall commence on October 1, 2013 and shall expire on September 30, 2014. However, this Agreement may continue annually as may be specifically agreed to by the parties. Either party shall have the right to terminate this Agreement with or without cause upon thirty (30) days written notice to the other party.

AMENDMENTS:

Amendments to this Agreement, including the performance of additional services by IACSC, shall be agreed to in writing and made a part of this Agreement.

IN WITNESS WHEREOF, the parties have signed this Agreement the date above written, pursuant to resolution of the Board of Directors of IACSC and the Board of Directors of the IACA.

IDAHO ASSOCIATION OF COUNTIES SERVICE CORPORATION, Inc.

By: _____
Daniel G. Chadwick
IAC Executive Director

Attest: _____
Secretary/Treasurer

IDAHO ASSOCIATION OF COUNTY ASSESSORS, Inc.

By: _____
IACA, Inc. President

Attest: _____
Secretary/Treasurer

APPENDIX E – IACA PAST PRESIDENTS

Year	Name	County	Year	Name	County
1966 – 1967	Eugene Taylor	Latah	1993 – 1994	Steve Fiscus	Latah
1967 – 1968	Don K. Jensen	Bear Lake	1994 – 1995	Martell Holland	Cassia
1968 – 1969	Ben Summers	Madison	1995 – 1996	Karen Hatfield	Adams
1969 – 1970	W.D. Martindale	Blaine	1996 – 1997	Dan Anderson	Nez Perce
1970 – 1971	A.J. Ryals	Boundary	1997 – 1998	Arla Boots	Lemhi
1971 – 1972	Norton Randolph	Payette	1998 – 1999	Lynette Schlader	Lewis
1972 – 1973	Winifred Proffer	Boise	1999 – 2000	Bob MacKenzie	Payette
1973 – 1974	Bruce Markus	Canyon	2000 – 2001	Diane Bilyeu	Bannock
1974 – 1975	Cal Heiner	Cassia	2001 – 2002	Patty Bauscher	Gooding
1975 – 1976	Jim Nisula	Valley	2002 – 2003	Max Vaughn	Minidoka
1976 – 1977	Carol Dick	Washington	2003 – 2004	Chris James	Custer
1977 – 1978	Dwight Strong	Latah	2004 – 2005	Robert McQuade	Ada
1978 – 1979	Del Nicholson	Blaine	2005 – 2006	Dave Ryals	Boundary
1979 – 1980	Darrell Wilson	Bingham	2006 – 2007	Rich Umbel	Franklin
1980 – 1981	James Beckman	Idaho	2007 – 2008	Gene Kuehn	Canyon
1981 – 1982	John Wasden	Bonneville	2008 – 2009	Mellisa Stewart	Clearwater
1982 – 1983	Sam McConnel	Canyon	2009 – 2010	Valdi Pace	Blaine
1983 – 1984	Duane Little	Shoshone	2010 – 2011	Mike McDowell	Kootenai
1984 – 1985	David Kinghorn	Jefferson	2011 – 2012	Georgia Plischke	Washington
1985 – 1986	Tim Cochran	Bonner	2012 – 2013	Jerry White	Shoshone
1986 – 1987	Lynn Wiggins	Washington	2013 – 2014	Pat Vaughan	Latah
1987 – 1988	Doyle Pugmire	Gooding	2014 – 2015	Carrie May	Clark
1988 – 1989	Dorothy Hamby	Twin Falls	2015 – 2016	Linda Jones	Lincoln
1989 – 1990	Betty Kirkpatrick	Clark	2016 – 2017	James Zehner	Idaho
1990 – 1991	Tom Moore	Kootenai	2017 – 2018	Sharon Worley	Payette
1991 – 1992	Dean Abrams	Franklin	2018 – 2019	Dwight Davis	Cassia
1992 – 1993	Lynn Lewis	Bear Lake	2019 –	Jenny Rosin	Lemhi

APPENDIX F – PARLIAMENTARY PROCEDURE AT A GLANCE

Common Motions

To Bring a Motion Before the Body:

Move an action or resolution for consideration.

- ☐ **Requires recognition by the Chair:** Yes
- ☐ **Requires a Second:** Yes
- ☐ **Vote Required:** Requires majority vote

To Modify a Motion:

Amend, add and/or delete words in the main motion. (Note: If the maker and seconder of the motion is willing to accept a friendly amendment a vote is not necessary.)

- ☐ **Requires recognition by the Chair:** Yes
- ☐ **Requires a Second:** Yes
- ☐ **Vote Required:** Requires majority vote

To Suppress Debate or Rush Action:

Previous question. A motion to close debate immediately.

- ☐ **Requires recognition by the Chair:** Yes
- ☐ **Requires a Second:** Yes
- ☐ **Vote Required:** Requires 2/3 vote

To Delay Action:

Postpone to a definite time.

- ☐ **Requires recognition by the Chair:** Yes
- ☐ **Requires a Second:** Yes
- ☐ **Vote Required:** Requires majority vote.

Refer to committee. Refer for study and report to the body at a later time.

- ☐ **Requires recognition by the Chair:** Yes
- ☐ **Requires a Second:** Yes
- ☐ **Vote Required:** Requires majority vote.

To Prevent Action:

For a motion to be or being considered a motion to table is used.

- ☐ **Requires recognition by the Chair:** Yes
- ☐ **Requires a Second:** Yes
- ☐ **Vote Required:** Requires majority vote.

To Change a Decision:

To make a motion to “reconsider” a previous action, the maker of the motion must have voted on the prevailing side.

- ☐ **Requires recognition by the Chair:** No
- ☐ **Requires a Second:** Yes
- ☐ **Vote Required:** Requires a 2/3 or majority with notice.

To Close a Meeting:

A motion to adjourn a meeting ends all business for this meeting. (Note: If the meeting’s agenda states adjournment at the end of the meeting a motion is not required.)

- ☐ **Requires recognition by the Chair:** Yes
- ☐ **Requires a Second:** Yes
- ☐ **Vote Required:** Requires majority vote.

Priority Motions: The motions below are listed in order of precedence. A motion can be introduced if it is higher on the chart than the preceding motion.

YOU WANT TO:	YOU SAY:	INTERRUPT	2 ND	DEBATE	AMEND	VOTE
Close meeting	I move to adjourn	No	Yes	No	No	Majority
Take break	I move to recess for (or until)...	No	Yes	No	Yes	Majority
Register an urgent request	I rise to a question of privilege	Yes	No	No	No	None
Close Debate	I move the previous question	No	Yes	No	No	2/3
Limit or extend debate	I move that debate be limited to (or extended to)...	No	Yes	No	Yes	2/3
Postpone to a certain time	I move to postpone the motion to...	No	Yes	Yes	Yes	Majority
Modify wording of motion	I move to amend the motion by...	No	Yes	Yes	Yes	Majority
Bring business before assembly (a main motion)	I move that (or “to”)...	No	Yes	Yes	Yes	Majority
Reconsider an earlier vote	I move reconsideration of	No	Yes	Yes	No	2/3 or Majority with notice

Incidental Motions: No order of precedence. Arise incidentally and are decided immediately.

YOU WANT TO:	YOU SAY:	INTERRUPT	2 ND	DEBATE	AMEND	VOTE
Enforce Rules	Point of Order	Yes	No	No	No	None
Appeal Ruling	I appeal the decision of the chair	Yes	Yes	Varies	No	Majority
Suspend Rules	I move to suspend the rules for the purpose of...	No	Yes	No	No	2/3
Split a motion into two or more parts	I move to divide the question	No	Yes	No	Yes	Majority
Demand a counted vote	Division	Yes	No	No	No	None
Question Parliamentary procedure	Parliamentary Inquiry	Yes	No	No	No	None
Request information	Request for information	Yes	No	No	No	None

APPENDIX G – SAMPLE MEETING MINUTES

**Please note that the sample minutes and agenda are examples only and may be modified to suit the needs of the association.*

Idaho Association of County Assessors

IAC Midwinter Legislative Conference

Boise, Idaho

Tuesday, February 7, 2017

IACA Members Present

Robert McQuade, Ada County
Stacy Dreyer, Adams County
Jared Stein, Bannock Lake County
Lynn Lewis, Bear Lake County
Donna Spier, Benewah County
Valdi Pace, Blaine County
Laurie Gamett, Butte County
Lynn McGuire, Camas County
Gene Kuehn, Canyon County
Aaron Cook, Caribou County
Dwight Davis, Cassia County
Carrie May, Clark County
Susan Spencer, Clearwater County
Jacquel Bruno, Custer County
Carrie May, Clark County
Ron Fisher, Elmore County
Jase Cundick, Franklin County
Rick Johnston, Gem County

Justin Baldwin, Gooding County
James Zehner, Idaho County
Cody Taylor, Jefferson County
Michael McDowell, Kootenai County
Pat Vaughn, Latah County
Jenny Rosin, Lemhi County
Shelley Brian, Lewis County
Linda Jones, Lincoln County
Dan Anderson, Nez Perce County
Kathleen Atkinson, Oneida County
Brett Endicott, Owyhee County
Sharon Worley, Payette County
Mary Annen, Power County
Jerry White, Shoshone County
June Fullmer, Valley County
Georgia Plischke, Washington County

IACA Members Absent

Ronald Simmons, Bingham County
Chris Juscak, Boise County
Jerry Clemone, Bonner County
David Ryals, Boundary County
Kathy Thompson, Fremont County

Rick Haberman, Jerome County
Shawn Boice, Madison County
Max Vaughn, Minidoka County
Bonnie Beard, Teton County
Bradford Wills, Twin Falls County

Guests Present

Darcy Maag, Highland Appraisal
Dallas Maag, Highland Appraisal
Rich Houser, Chief Deputy, Kootenai County
Joe Cox, Chief Deputy, Canyon County

Steve Fiscus, State Tax Commission
Janet James, State Tax Commission
Katrina Base, Idaho Power
Brian Stender, Chief Appraiser, Canyon County

I. Pledge/Opening/Roll Call

Call to order by our President, the Honorable James Zehner at 9:00 a.m. Pledge of Allegiance led by James Zehner

Invocation given by Jase Cundick

Roll Call and Secretary's Report-Sharon Worley

Thirty-three Assessors were present.

Motion to approve minutes by Bob McQuade and seconded by Aaron Cook. Approved

II. Treasurer's Report-Dwight Davis

Dwight reported there is approximately \$175,000.00 in the Assessor's account and asked for any questions.

M/S to approve by Mike/Gene. Approved

III. Historian's Report-Jenny Rosin

Jenny reported she had downloaded pictures from 2016.

IV. Introduction of Guest-Jase Cundick

Introduced were Darcy and Dallas Maag from Highland Appraisal, Rich Houser, Chief Deputy Kootenai County, Joe Cox, Chief Deputy Canyon County and Brian Stender, Chief Appraiser, Canyon County. Jase also reintroduced Kathleen Atkinson new Assessor for Oneida County and she offered a few words of thanks to the Assessors. Katrina Base from Idaho Power was also introduced at this time. It was also announced that Greg Heinrich had passed over the weekend. His funeral will be February 11, 2017 at Twin Falls. Association will send flowers or money.

V. Mills-Adler Award Nominations

Bob McQuade nominated Sharon Worley and Gene Kuehn moved nominations close.

Motion carried. Approved by the body.

VI. State Tax Commission-Steve Fiscus and Commissioners

Since Steve Fiscus was at the Statehouse, Dan Anderson took his time and told us of the new rules that were going to be implemented for the Assessors. All sounded good until Steve showed up and said Dan had no authority.

VII. IAAO Report-Linda Jones

Linda had been in touch with IMO and had received some buttons, brochures, highlighters and other free items. Linda will be attending the IAAO Conference in Las Vegas this summer.

M/S to approve by Jared Stein/Jane Fullmer. Approved

It was moved and seconded to move into Executive Session by Gene and allow Chief Deputies and his Chief Appraiser be allowed to attend. Seconded by Susan Spencer.

Bob McQuade moved to close Executive Session.

VIII. Adjournment

Moved to adjourn IACA Midwinter Conference by Jerry White, seconded by Aaron Cook.

Respectfully submitted,
Sharon Worley
IACA Secretary

APPENDIX H – IAC LEGISLATIVE PROCESS

The IAC legislative resolution process provides the membership with the opportunity to influence state legislative policy affecting county governments. The process is designed to be open to allow participation from as much as the IAC membership as possible. In order to facilitate the legislative resolution process, some policies have been created to make the process as clear and precise as practicable. The policies are as follows:

SUBMITTING RESOLUTIONS

Legislative resolutions can be submitted by affiliate associations of IAC, IAC districts, individual elected officials who are members of IAC, and appointed committee of IAC. Unless an emergency exists, legislative resolutions are only considered at the IAC annual conference held during the month of September each year.

Legislative resolutions must be submitted in the standard IAC resolution format to be considered. To comply with the standard, resolutions shall include the following:

- The resolution sponsor(s)
- Idaho statutes affected including any new language or additional sections
- Impacted county office or department
- A concise statement of the issue and explanation
- Proposed policy change (this is the purpose of the resolution and should specify the action to be taken by IAC)
- Relevant background information (one or more paragraphs that succinctly describe the need for the resolution and why counties have an interest)
- Fiscal impact (statement of the direct cost/cost savings to counties or other relevant entities of the proposed policy)
- Identification of the standing or steering committee with jurisdiction and responsibility for the issue addressed by the resolution

If possible, legislative resolutions should be no longer than one page. Draft legislative language should also be included with the resolution as an attachment. IAC staff are available to assist members in writing legislation; however, the actual resolution shall be drafted by IAC members.

IAC staff may assist the resolution sponsor in assigning resolutions to the appropriate steering committees.

DISTRIBUTION OF RESOLUTIONS

All resolutions must be submitted to IAC staff no later than September 1 prior to the IAC Annual Conference. IAC staff will compile legislative resolutions and prepare a legislative resolutions packet to be distributed to the IAC membership. The resolution packet will be emailed to IAC members no later than two weeks prior to the start of the annual conference.

CRITERIA FOR EVALUATING RESOLUTIONS

A legislative resolution shall be evaluated by the sponsoring entity and membership on the following criteria:

- Focus on a single issue and be within the general realm and scope of county government operations

- Affect more than one county elected office or department
- Either affect taxation, spending, revenue generation authority or create significant efficiencies or cost savings
- Political feasibility

IAC steering committees, the IAC Legislative Committee, and IAC membership shall evaluate each proposal in light of these standards and vote on resolutions accordingly. IAC staff may assist in conducting the evaluation.

THE ROLE OF THE STEERING COMMITTEE

IAC has six official steering committees. These committees include Environment, Energy & Land Use, Health & Human Services, Intergovernmental Affairs, Justice & Public Safety, Public Lands, and Transportation. IAC steering committees serve a variety of roles, including reviewing legislative resolutions. Steering committees meet during the annual conference to, among other things, review legislative resolutions germane to their committee and either approve or reject each resolution presented. Any resolution not supported by 2/3 of the voting committee members present will not be considered by the IAC Legislative Committee or IAC general membership.

THE ROLE OF THE LEGISLATIVE COMMITTEE

The Legislative Committee meets during the annual conference to review all resolutions approved by the six official IAC steering committees to ensure clarity and compliance with IAC's bylaws and adopted policies. After certifying that approved resolutions comply with IAC's bylaws and adopted policies, the Legislative Committee will present the resolutions to the IAC membership for a final vote. Only resolutions approved by the membership may become part of IAC's priority legislation.

After the annual conference, the committee will recommend a number of resolutions to the IAC Executive Director for inclusion in the IAC Legislative Package which will be provided to each IAC member prior to the start of the legislative session. According to the IAC Bylaws, the Legislative Committee can recommend no more than 5 resolutions to be included in the IAC Legislative Package.

THE ROLE OF IAC MEMBERSHIP

Each IAC member is responsible for reviewing the legislative resolution package prior to the annual conference and educating themselves on the issues. Members will be asked to take a formal position at the annual conference. The action of members will ultimately dictate the IAC Legislative Package. The sponsor(s) of legislative resolutions should be prepared to present their resolutions to IAC steering committees, the IAC Legislative Committee, and the IAC membership and answer any questions that may arise as part of the debate. Once IAC's official Legislative Package is established, IAC members should familiarize themselves with the legislation and speak with legislators concerning the legislation and seek their support.

VOTING

All voting during the conference shall be by voice. A standing vote may be called for by an IAC member or by the chair if the chair is in doubt of the results of the voice vote. A two-thirds vote is required for adoption. The voting procedures for IAC meetings are set forth in IAC's voting procedures as adopted by the IAC Board of Directors.

APPENDIX I – IAC RESOLUTION FORMAT

Instructions: All fields below are required for your resolution to be considered by the Idaho Association of Counties. If you are unsure of what to enter in a certain field, enter your best estimate, and also feel free to request the assistance of IAC staff.

NOTE: Due to the anticipated unusual nature of the 2021 legislative session because of Covid19, only emergency legislation should be proposed for the 2021 legislative session. In addition, please note that recent changes in the bylaws require that proposed legislation must affect more than one county office AND at least two counties.

TITLE:

SPONSOR:

STATUTES AFFECTED:

COUNTY OFFICE(S) AFFECTED: At least two county offices in Idaho must be affected by this issue.

COUNTIES AFFECTED: At least two counties in Idaho must be affected by this issue.

ISSUE/PROBLEM: Explain what the problem is.

BACKGROUND & DATA: Provide a brief history of the issue and any proposals that have been put forth, successful or otherwise. Also, because legislation often requires data and supporting research to become law, attach any current data and research you have on the subject (e.g. surveys, qualitative studies, costs).

PROPOSED POLICY: Explain your suggested solution to this issue. Attach draft legislation if available.

ARGUMENT & ENTITIES IN SUPPORT: List potential arguments and entities in support of your proposed policy.

ARGUMENT & ENTITIES AGAINST: List potential arguments and entities against your proposed policy.

FISCAL IMPACT: In the event that the proposed policy becomes law, address (1) whether there will be fiscal impact on the state and/or any local governments; (2) if so, the size of the fiscal impact; and (3) whether there will be any cost shifting.

APPENDIX J – IAC REIMBURSEMENT FORM

Reimbursement Request Form

IDAHO ASSOCIATION OF COUNTIES

*Submit to: Idaho Association of Counties
Amanda Steinmetz

asteinmetz@idcounties.org

3100 S Vista Ave. Ste 200 Boise, ID 83705

Issue Reimbursement To (Specify County or Individual):

Address:

Email

***All receipts must be submitted for reimbursement**

DESCRIPTION	DATES	AMOUNT
Meeting:		
Location:		
Miles: @ .575 (2020 rate)–Proof of mileage required		
Airfare:		
Lodging:		
Meals:		
Miscellaneous (Attach separate sheet if needed):		
*Attach separate sheet if needed	TOTAL	\$0.00

I, the undersigned, certify that the above items and amounts are true and correct, the items above have been furnished and that no part of the same has been paid.

Claimant's Signature

Date _____