

2022 - 2023

IACA

OFFICER GUIDEBOOK

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# WELCOME!

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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

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## President

Jacquel Bruno  
Custer County  
[jbruno@custertel.net](mailto:jbruno@custertel.net)  
Office: 208.879.3302

## Vice President

Stacy Dreyer  
Adams County  
[sdreyer@co.adams.id.us](mailto:sdreyer@co.adams.id.us)  
Office: 208.253.4110

## Secretary

Justin Baldwin  
Gooding County  
[jbaldwin@co.gooding.id.us](mailto:jbaldwin@co.gooding.id.us)  
Office: 208.934.5666

## Treasurer

Brian Stender  
Canyon County  
[bstender@canyonco.org](mailto:bstender@canyonco.org)  
Office: 208.454.7431

## Historian

Hollie Ann Strang  
Gem County  
[hstrang@co.gem.id.us](mailto:hstrang@co.gem.id.us)  
Office: 208.477.2010

# IACA OFFICER ROLES

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## 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 alternate

## 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 31st and follow up on those that have not 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

<b>Executive Director</b> Seth Grigg <a href="mailto:sgrigg@idcounties.org">sgrigg@idcounties.org</a> Office: 208.345.9126 Cell: 208.695.7312	<ul style="list-style-type: none"> <li>• Resource for technical assistance and policy questions</li> <li>• Available for moderating panels of presenters at conferences</li> <li>• Available as a Q&amp;A panelist</li> </ul>
<b>Director of Professional Development &amp; Events</b> Kristin Cundiff <a href="mailto:kcundiff@idcounties.org">kcundiff@idcounties.org</a> Office: 208.514.0403 Cell: 208.283.3136	<ul style="list-style-type: none"> <li>• IAC Board of Directors Liaison</li> <li>• Supervises all conference planning</li> <li>• Coordinates all IAC and affiliate conferences</li> <li>• Follows conference budgets set by affiliate officers</li> <li>• Oversees mentorship program</li> </ul>
<b>Director of Government Affairs</b> Sara Westbrook <a href="mailto:swestbrook@idcounties.org">swestbrook@idcounties.org</a> Office: 208.514.0354 Cell: 208.695.6733	<ul style="list-style-type: none"> <li>• Coordinates policy development</li> <li>• Resource for technical assistance and policy questions including a specialized focus on intergovernmental affairs and transportation</li> <li>• Available for moderating panels of presenters at conferences</li> </ul>
<b>Director of Finance &amp; Administration</b> Amanda Steinmetz <a href="mailto:asteinmetz@idcounties.org">asteinmetz@idcounties.org</a> Office: 208.514.0417 Cell: 208.724.3518	<ul style="list-style-type: none"> <li>• Manages all financial matters for IAC, IACA, IACRC, IACC, ISACC, ISA, IEMA, IACMPAA, IACJA, IAHD, CCDF, IAC's Litigation Funds, IAC and ISA's Scholarship Funds, and the IAC Service Corporation</li> <li>• Contact for financial reports</li> <li>• Processes reimbursements for travel</li> <li>• Provides American Rescue Plan guidance on tracking and reporting</li> </ul>
<b>Operations Specialist</b> Mindy Linn <a href="mailto:mlinn@idcounties.org">mlinn@idcounties.org</a> Office: 208.514.0413	<ul style="list-style-type: none"> <li>• Contact for the IAC Scholarship Fund</li> <li>• Contact for website updates/changes</li> <li>• Resource for general information about IAC</li> <li>• Contact for Mills Adler Award</li> </ul>
<b>Communications &amp; Marketing Manager</b> Jessica Roth <a href="mailto:jroth@idcounties.org">jroth@idcounties.org</a> Office: 208.514.0363	<ul style="list-style-type: none"> <li>• Coordinates IAC's Magazine, Newsletter and Social Media</li> <li>• Develop graphics and promotional materials for IAC and Affiliates' events</li> <li>• Manages IAC's Corporate Partner Program, including developing and maintaining relationships with corporate partners</li> </ul>
<b>Policy Advisor</b> Kelli Brassfield <a href="mailto:kbrassfield@idcounties.org">kbrassfield@idcounties.org</a> Office: 208.514.0369	<ul style="list-style-type: none"> <li>• Resource for technical assistance and policy questions including specialized focus on medical indigence and justice and public safety</li> </ul>
<b>CAT Case Manager</b> Carolyn Carder <a href="mailto:ccarder@idcounties.org">ccarder@idcounties.org</a> Office: 208.345.1366	<ul style="list-style-type: none"> <li>• Provides customer support for providers and counties on CAT cases</li> <li>• Reviews CAT cases</li> <li>• Processes payments for medical bills</li> <li>• SCI scanning support</li> </ul>

# GENERAL INFORMATION

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## 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 to IAC by the **second Friday in August** of each year and fill out a completed nomination form to IAC by no later than **August 31st** of each year.

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 Coordinator.

## 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 photos and any additional articles to IAC that might be of interest, including local stories from your county and 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

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## 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.

# FY2023 IACA APPROVED BUDGET

## Idaho Association of County Assessors FY2023 Budget Worksheet

	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 ADOPTED BUDGET
<b>Income</b>				
<b>Basic Income</b>				
County Assessments	\$8,800.00	\$8,800.00	\$8,800.00	\$8,800.00
EDA Program	\$4,029.55	\$3,984.71	\$4,000.00	\$4,000.00
Interest Income	\$1,997.98	\$439.45	\$1,750.00	\$700.00
Scholarship Fund Raising	\$500.00	\$0.00	\$500.00	\$2,210.00
<b>Conference Income</b>				
Annual Conference Registrations	\$0.00	\$10,170.00	\$12,000.00	\$12,000.00
Annual Conference Sponsors	\$0.00	\$2,500.00	\$2,000.00	\$2,000.00
Annual Conference Exhibitors	\$0.00	\$1,300.00	\$1,000.00	\$1,000.00
Fall Conference Registrations	\$2,655.00	\$0.00	\$2,500.00	\$2,500.00
Midwinter Conf. Registrations	\$1,842.90	\$0.00	\$2,000.00	\$2,000.00
Property Tax Symposium	\$0.00	\$0.00	\$25,000.00	\$25,000.00
<b>Total Income</b>	<b>\$19,825.43</b>	<b>\$27,194.16</b>	<b>\$59,550.00</b>	<b>\$60,210.00</b>
<b>Expenses</b>				
<b>Conference Expense</b>				
Annual Conference Expense	\$104.26	\$8,126.99	\$12,000.00	\$12,000.00
Midwinter Conf. Expense	\$3,598.48	\$0.00	\$2,000.00	\$2,000.00
Fall Conference Expense	\$4,855.82	\$0.00	\$3,000.00	\$3,000.00
Property Tax Symposium	\$0.00	\$0.00	\$25,000.00	\$25,000.00
<b>Dues Expense</b>				
IAAO Dues Expense	\$220.00	\$220.00	\$500.00	\$500.00
IAAP Expense	\$500.00	\$500.00	\$500.00	\$500.00
<b>Legislative Expenses</b>	\$0.00	\$0.00	\$250.00	\$250.00
<b>Operating Expenses</b>				
EDA Program Expense	\$3,956.88	\$4,286.62	\$4,000.00	\$4,000.00
IAC Administrative Fee	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00
Office Supplies	\$0.00	\$47.20	\$50.00	\$50.00
Other Meetings Expense	\$0.00	\$0.00	\$500.00	\$500.00
Other Office	\$1,919.99	\$651.43	\$200.00	\$200.00
Scholarship Donation Expense	\$0.00	\$0.00	\$500.00	\$2,210.00
<b>Travel Expense</b>				
IAAO Travel	\$0.00	\$0.00	\$500.00	\$500.00
Other Travel	\$0.00	\$0.00	\$1,000.00	\$1,000.00
President Travel	\$0.00	\$0.00	\$1,000.00	\$1,000.00
<b>Total Expenses</b>	<b>\$22,655.43</b>	<b>\$21,332.24</b>	<b>\$58,500.00</b>	<b>\$60,210.00</b>



# FY2023 IACA BUDGET HIGHLIGHTS

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- County dues for FY21 are \$200
- There are three conferences that brings in revenue: IACA Annual Conference, IACA Fall Conference, and IACA Midwinter Conference.
- Scholarship Fund Raising is budgeted for \$2,210.00 and depends on how much money is raised for IAC's Scholarship Fund throughout the 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.
- Legislative Expenses 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.
- Other Meeting Expense 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

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- IAC's Director of Finance & Administration, 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

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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

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## 2023

JANUARY 30-FEBRUARY 1, 2023	IAC Midwinter Legislative Conference <i>Riverside Hotel, Boise, ID</i>	AUGUST 27- 30, 2023	IAAO Annual Conference <i>Salt Lake City, UT</i>
FEBRUARY 11-14, 2023	NACo Legislative Conference <i>Washington Hilton Washington, DC</i>	SEPTEMBER 25 - 27, 2023	IAC Annual Conference <i>Boise Centre, Boise, ID</i>
MAY 2, 2023	Spring County Officials Institute <i>Bonneville County Election Facility, Idaho Falls, ID</i>	NOVEMBER 9, 2023	Fall County Officials Institute <i>Nampa Civic Center, Nampa, ID</i>
MAY 3, 2023	Spring County Officials Institute <i>Twin Falls County West, Twin Falls, ID</i>	NOVEMBER 15, 2023	Fall County Officials Institute <i>Best Western Plus University Inn, Moscow, ID</i>
MAY 17-19, 2023	WIR Conference <i>St. George, UT</i>	NOVEMBER 28, 2023	Fall County Officials Institute <i>Bonneville County Election Facility, Idaho Falls, ID</i>
MAY 23, 2023	Spring County Officials Institute <i>Best Western Plus University Inn, Moscow, ID</i>	NOVEMBER 29, 2023	Fall County Officials Institute <i>Best Western Burley Inn, Burley, ID</i>
MAY 25, 2023	Spring County Officials Institute <i>Riverside Hotel, Boise, ID</i>	DECEMBER 5, 2023	IACA Fall Meeting <i>Hilton Garden Inn Downtown, Boise, ID</i>
JULY 21-24, 2023	NACo Annual Conference <i>Austin Convention Center, Travis County, TX</i>	DECEMBER 6, 2023	Associated Taxpayers Conference <i>Boise Centre, Boise, ID</i>
AUGUST 22-24, 2023	IACA Annual Conference <i>Silver Mountain Resort, Kellogg, ID</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 <sup>st</sup> 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 <sup>st</sup> 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

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## **AARON COOK, CARIBOU COUNTY (2021-2022)**

Well, another year has rolled past us and it is once again time for the Executive team to move to the next chair. It seems like there are always new challenges presented for us to all deal with and communication seems to be the most helpful tool. I have appreciated the willingness of the Executive Board, IACA and its general membership along with IAC to step in and help whenever needed.

Stay connected with each other. We have some awesome tools for this. Our Zoom meetings have helped all of us to discuss things when it might have been impossible otherwise. However, these meetings always make me appreciate in person chances to discuss things. I get so much more out of them. One of the most helpful things throughout my time in the office is the ability to type a quick email or just make a call and there is help available.

Here is a quick thing or two that I have learned or realized in my time on the board.

- 1.) There are definitely times when we Assessors come to a meeting upset about something that lawmakers or different divisions of state offices have done. Just remember we are professionals, and we still have a job to do the best we can for our constituents. We need to push for changes where we can and do our best with everything else.
- 2.) There are many different points of view amongst our membership. We have always been good as a group to hear everyone out and work together. There are always those of us that are more vocal. I always try to leave room for those of the group that have great ideas but may not be a comfortable fighting for airtime.

Thanks again for all of help that you have been to me. I hope that I can help all of you whenever you need.

Good luck to all of you.

Aaron Cook

## JENNY ROSIN, LEMHI COUNTY (2019-2021)

What a wild and eventful ride these past few years have been. We have had so many challenges and completely different items on our plates during this time. 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 assessors, my two years as your president have been such a rewarding experience.

As you continue on your path as the Executive Board and for 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 these past two years from each and every one of you. Thank you, and I look forward to watching you be successful in the coming years as your roles 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

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## 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

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## 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.

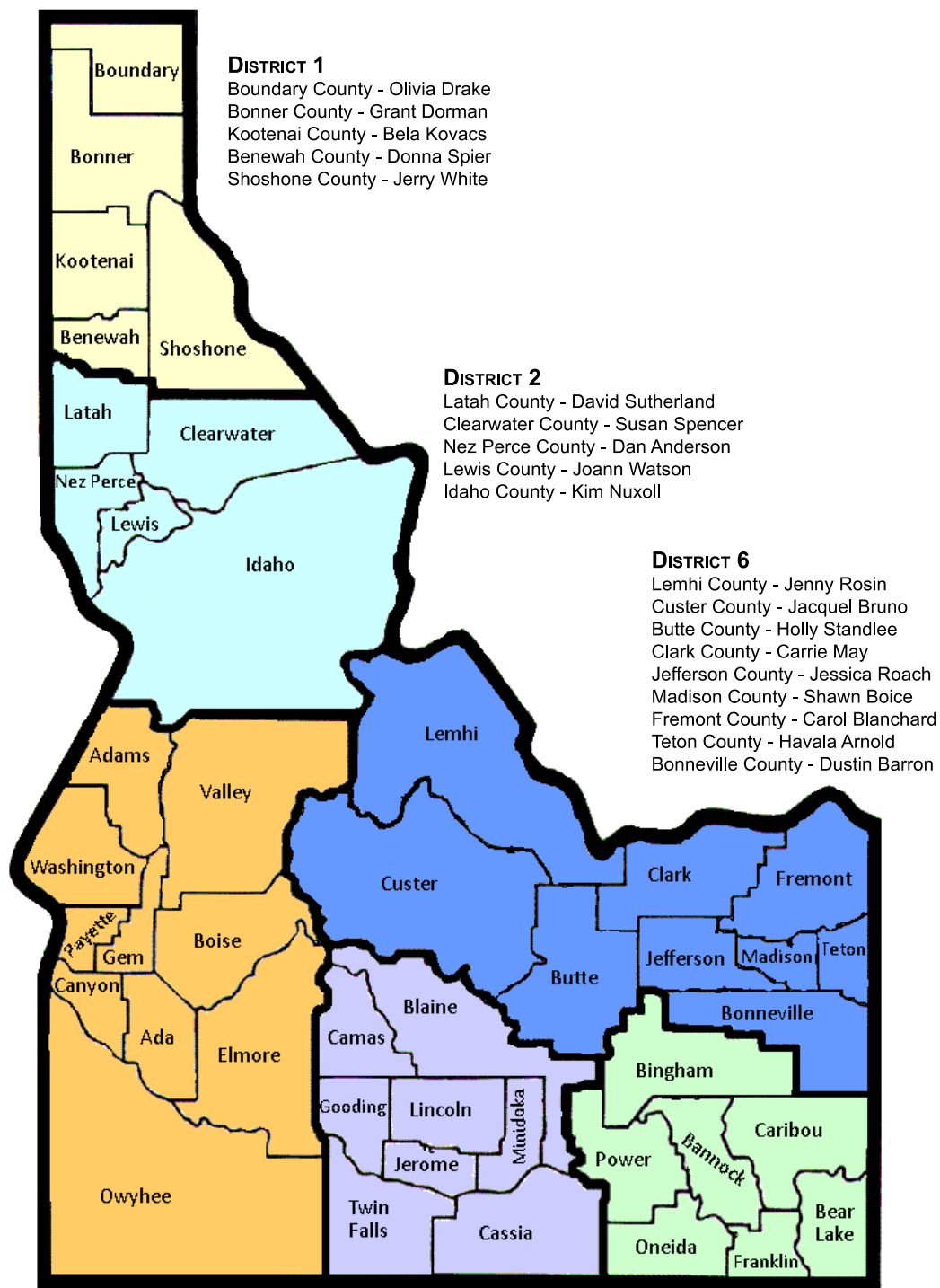
## **ARTICLE VII – QUORUM AND VOTING**

- 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



## DISTRICT 3

Adams County - Stacy Dreyer  
 Valley County - Sue Leeper  
 Washington County - Debbie Moxley-Potter  
 Payette County - Sandy Clason  
 Gem County - Hollie Ann Strang  
 Boise County - Chris Juszczak  
 Canyon County - Brian Stender  
 Ada County - Rebecca Arnold  
 Elmore County - Josh Dison  
 Owyhee County - Tiffany Nettleton

## DISTRICT 4

Camas County - Lynn McGuire  
 Blaine County - Jim Williams  
 Gooding County - Justin Baldwin  
 Lincoln County - Linda Jones  
 Minidoka County - Janice West  
 Jerome County - Mark Swenson  
 Twin Falls County - Bradford Wills  
 Cassia County - Martin Adams

## DISTRICT 5

Bingham County - Donovan Harrington  
 Power County - Laura Porath  
 Caribou County - Aaron Cook  
 Bannock County - Anita Hymas  
 Oneida County - Kathleen Atkinson  
 Franklin County - Chris Barton  
 Bear Lake County - Jannelle Jensen

# APPENDIX D – SUPPORT SERVICES AGREEMENT

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**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	1994 – 1995	Martell Holland	Cassia
1967 – 1968	Don K. Jensen	Bear Lake	1995 – 1996	Karen Hatfield	Adams
1968 – 1969	Ben Summers	Madison	1996 – 1997	Dan Anderson	Nez Perce
1969 – 1970	W.D. Martindale	Blaine	1997 – 1998	Arla Boots	Lemhi
1970 – 1971	A.J. Ryals	Boundary	1998 – 1999	Lynette Schlader	Lewis
1971 – 1972	Norton Randolph	Payette	1999 – 2000	Bob MacKenzie	Payette
1972 – 1973	Winifred Proffer	Boise	2000 – 2001	Diane Bilyeu	Bannock
1973 – 1974	Bruce Markus	Canyon	2001 – 2002	Patty Bauscher	Gooding
1974 – 1975	Cal Heiner	Cassia	2002 – 2003	Max Vaughn	Minidoka
1975 – 1976	Jim Nisula	Valley	2003 – 2004	Chris James	Custer
1976 – 1977	Carol Dick	Washington	2004 – 2005	Robert McQuade	Ada
1977 – 1978	Dwight Strong	Latah	2005 – 2006	Dave Ryals	Boundary
1978 – 1979	Del Nicholson	Blaine	2006 – 2007	Rich Umbel	Franklin
1979 – 1980	Darrell Wilson	Bingham	2007 – 2008	Gene Kuehn	Canyon
1980 – 1981	James Beckman	Idaho	2008 – 2009	Mellisa Stewart	Clearwater
1981 – 1982	John Wasden	Bonneville	2009 – 2010	Valdi Pace	Blaine
1982 – 1983	Sam McConnel	Canyon	2010 – 2011	Mike McDowell	Kootenai
1983 – 1984	Duane Little	Shoshone	2011 – 2012	Georgia Plischke	Washington
1984 – 1985	David Kinghorn	Jefferson	2012 – 2013	Jerry White	Shoshone
1985 – 1986	Tim Cochran	Bonner	2013 – 2014	Pat Vaughan	Latah
1986 – 1987	Lynn Wiggins	Washington	2014 – 2015	Carrie May	Clark
1987 – 1988	Doyle Pugmire	Gooding	2015 – 2016	Linda Jones	Lincoln
1988 – 1989	Dorothy Hamby	Twin Falls	2016 – 2017	James Zehner	Idaho
1989 – 1990	Betty Kirkpatrick	Clark	2017 – 2018	Sharon Worley	Payette
1990 – 1991	Tom Moore	Kootenai	2018 – 2019	Dwight Davis	Cassia
1991 – 1992	Dean Abrams	Franklin	2019 – 2021	Jenny Rosin	Lemhi
1992 – 1993	Lynn Lewis	Bear Lake	2021 – 2022	Aaron Cook	Caribou
1993 – 1994	Steve Fiscus	Latah			

# APPENDIX F – PARLIAMENTARY PROCEDURE AT A GLANCE

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## 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 <sup>ND</sup>	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 <sup>ND</sup>	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 information for	Yes	No	No	No	None



# APPENDIX G – SAMPLE MEETING MINUTES

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*\*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

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The IAC legislative resolutions are proposals that express the opinion of IAC in support of a state law change for which the introduction of legislation is necessary. The process is designed to be open to allow participation from as much of the IAC membership as possible. In order to facilitate the legislative resolution process and in accordance with the IAC Bylaws, some policies have been created to make the process as clear and precise as practicable. The policies are as follows:

## **SUBMITTING LEGISLATIVE 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.

## **CRITERIA FOR EVALUATING RESOLUTIONS**

In order to be considered for adoption by the IAC membership, an IAC legislative resolution must meet the following criteria:

- Focus on a single issue within the general realm and scope of county government; and
- Affect more than one county; and
- Affect more than one elected office or department; and
- Affect taxation, spending, revenue generation authority or create significant efficiencies or cost savings; and
- Be politically feasible.

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.

All proposed legislative resolutions must include the following information:

1. List the county offices and/or departments affected;
2. List the Idaho statutes affected;
3. Clearly state the arguments supporting the resolution including relevant background information;
4. State the fiscal impact of the resolution on counties;
5. Identify the sponsor;
6. List other stakeholders who will be affected by the resolution and the nature of the impact.

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 should be drafted by IAC members.

All legislative resolutions received electronically by the IAC office before September 1 shall be assigned a resolution number based on order of submission and shall be placed on the agendas of the assigned standing or steering committees.

## **SUBMITTING POLICY RESOLUTIONS**

An IAC steering committee may submit policy resolutions for consideration by the IAC membership. Policy resolutions are proposals that express the opinion of the association in support or opposition of an issue for which legislation is not necessary. The sponsor or their designee shall present the resolution to the assigned steering committee. The steering committee shall evaluate the resolution and submit its recommendation to the IAC membership for consideration. The IAC membership shall consider and vote on the policy resolution.

Adopted policy resolutions remain the official policy of IAC for up to two years unless incorporated in the germane IAC steering committee policy platform.

## **DISTRIBUTION OF RESOLUTIONS**

IAC staff will compile all legislative resolutions received by September 1, 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.

## **THE ROLE OF THE STEERING COMMITTEE**

IAC has four official steering committees. These committees include Intergovernmental Affairs, Justice & Public Safety, Public Lands, and Transportation & Infrastructure. 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 four 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 Legislative Committee will meet to prioritize the legislative resolutions 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 five 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 the IAC Bylaws as adopted by the IAC Board of Directors.

# APPENDIX I – IAC RESOLUTION FORMAT

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*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, also feel free to request the assistance of IAC staff.*

**TITLE:**

**SPONSOR:**

**STATUTES AFFECTED:**

**COUNTY OFFICE(S) or DEPARTMENTS AFFECTED (Must affect at least 2):**

**COUNTIES AFFECTED (Must affect at least 2):**

**ISSUE/PROBLEM:** Explain what the problem is.

**BACKGROUND & DATA:** Provide a history of the issue and any prior proposals that have been put forth, successfully or otherwise. Also, because legislation often requires data and supporting research to become law, attach any relevant data and research (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.

**FEASIBILITY:**

**OTHER STAKEHOLDERS AFFECTED & NATURE OF IMPACT:**

**FISCAL IMPACT:** If the proposed policy becomes law, address (1) whether there will be a 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

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To submit an IAC reimbursement, please contact Amanda Steinmetz, Sr. Financial Officer, or Mindy Linn, Operations Specialist.

Amanda Steinmetz's email: [asteinmetz@idcounties.org](mailto:asteinmetz@idcounties.org)

Mindy Linn's email: [mlinn@idcounties.org](mailto:mlinn@idcounties.org)