# REGIONAL TRAINING ANNOUNCEMENT:

## **IAAO Course 102: Income Approach to Valuation**

## Dates, times, and location

October 6-10, 2025

8:30 a.m. – 4:30 p.m. (Monday-Thursday) 8:30 a.m. – 11:30 a.m. (Friday)

Jefferson County Courthouse 210 Courthouse Way, Ste 240 (Annex Meeting Room) Rigby ID 83442



## **Required Prerequisite**

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

## **Recommended Supplemental Textbook**

• Property Assessment Valuation 3<sup>rd</sup> Edition (\$50.00)

#### What You'll Learn

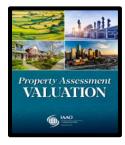
This course provides students with an understanding and working knowledge of the procedures and techniques required to estimate the market value of vacant or improved properties by the income approach.

Please bring a calculator (other than your phone) and #2 pencils for the exam.

#### Instructor

 Kathlynn Ireland, CPM, National IAAO Instructor, Property Tax Policy Specialist, Idaho State Tax Commission

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



#### **Education Hours**

Idaho Continuing Education Hours:

32 hours (upon attendance requirements and successful completion of exam)

28 hours (upon attendance requirements and no attempted exam or unsuccessful completion of the exam)

Appraisal Foundation -

Appraiser Qualifications Board (AQB) approved:

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

### Registration

- <u>Register online</u> no later than Friday, September 5, 2025.
- Fee: \$485.00 per person.
- Invoices will be sent following the course.
- Minimum registration of 15 students.

#### Questions?

<u>Jeff Middleton</u>, Education Director, Idaho State Tax Commission, (208) 334-7733

Successful completion of this course fulfills one of the three state requirements to becoming an Idaho "certified property tax appraiser" for ad valorem appraisal.