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MAR 1 1999
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ARTICLES OF INCORPORATION

OF

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

IDAHO SECRETARY OF STATE

03/01/1999 09:00
CX: 12090 CT: 91612 BH: 192162

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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.

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(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:

Lynette Schlader, Lewis County Assessor
P.O. Box 337
Nez Perce, ID 83543

Ron Simmons, Bingham County Assessor
501 N. Maple, #305
Blackfoot, ID 83221

Bob MacKenzie, Payette County Assessor
1130 3rd Avenue North
Payette, ID 83661

Diane Bilyeu, Bannock County Assessor
P.O. Box 4969
Pocatello, ID 83205

Patty Bauscher, Gooding County Assessor
Gooding County Courthouse
624 Main Street
Gooding, ID 83330

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.

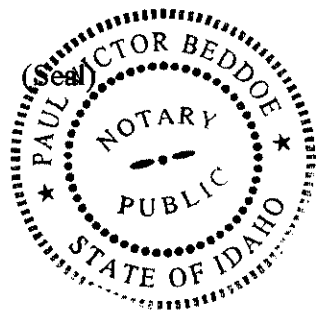
IN WITNESS WHEREOF, I have hereunto set my hand this 8th day of February, 1999.

Daniel G. Chadwick
Daniel G. Chadwick, IAC Executive Director
"Incorporator"

STATE OF IDAHO)
County of Ada)

On this 8th day of February, 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.



[Signature]
NOTARY PUBLIC for Idaho
Residing at Boise
My Commission Expires: 12/20/2002