



**Roger Martell**

Accounting, Farm Management & Succession Planning

**A** Certified Public Accountant, Roger Martell has 38 years of extensive experience in tax planning and public accounting. As a former Senior Tax Partner and Managing Partner of the Boise office of Deloitte & Touche, LLP, he served the major clients of the practice with financial counseling and tax planning, representation of the clients before the Idaho Tax Commission and the Internal Revenue Service as well as providing broad experience in serving all sectors of business. An area of special interest is agribusiness.

Martell joined Scythe & Spade Co. in October, 2009. His primary responsibilities are to provide advisory services related to real estate, accounting, and business planning to agricultural producers and investors.

Roger was raised on a dairy farm and graduated from Meridian High School where he spent four years in the vocational agricultural and FFA programs. Roger was awarded the Idaho State Farmer Award his senior year. He then went on to graduate with a Bachelor's Degree in Accounting from the University of Denver.

For the past eight years, Martell has worked with Washington Trust Bank as a technical liaison to the legal and tax community and specialized in providing advisory services to individuals, businesses, charitable organizations, estates and trusts. Martell was also with Cantlon Properties, Inc. for two years. His primary duties involved the refinancing of shopping centers, acquiring land for new projects, and selling excess land and buildings.

Martell is a past member of the American Institute of CPAs. He is the past Chairman of the Idaho State Board of Accountancy and past President of the Boise Estate Planning Council. He currently is a licensed Real Estate Agent with Scythe & Spade.

A committed volunteer in his community for many years, he is the past Chairman of the Board of the Idaho Community Foundation. He is also the past Chairman of the Board of Trustees of the Foundation of St. Luke's Regional Medical Center, past Member of the University of Idaho Advisory Board to the College of Business and Economics, past Director of the Boise Chamber of Commerce, Retired Trustee of George Fox University, as well as numerous other volunteer positions.