



<http://www.mnmaao.org/>

Minnesota Association of Assessing Officers 2014 Summer Seminars
May 21 – 22, 2014 Holiday Inn St Cloud



The 2014 Summer Seminars are offering 13 topical seminars for assessors. The registration fees are:

Register on or before April 25, 2014 and receive an early registration discount:	
MAAO Member \$160.00	Non-Member \$235.00
Register after April 25, 2013:	
MAAO Member \$180.00	Non-Member \$255.00

To become a MAAO member and receive the preferred registration fee, contact Membership at <http://www.mnmaao.org/>. The registration fee includes materials, refreshment breaks, Wednesday lunch, Wednesday dinner at *The Grands at Mulligan's* and Thursday breakfast buffet.

President Marv Anderson will open the event with greetings and announcements at 9:30 AM on Wednesday.
MINNESOTA REVENUE The Minnesota Department of Revenue staff will speak from 9:45 to 11:45 AM on Wednesday, May 21st.

8 CEH's for attendance at the Summer Seminar sessions have been approved by the State Board of Assessors. The State Board of Assessors will meet on Thursday, May 15th – in Sauk Rapids at the Sauk Rapids Public Works Building.

The Holiday Inn of St Cloud has reserved a block of rooms for the event at the following rates:

Standard Queen, Double or Pool View 2 nd Floor	\$86.95 + tax
Poolside, Poolview and Kidzone	\$91.95 + tax
Atrium suites upper level	\$104.95 + tax

These prices are for single or double occupancy. Call or book via Internet by **Friday, May 2nd, 2014** to reserve rooms at these prices. The phone number for the Holiday Inn St Cloud is **320-253-9000**, mention **MAAO**. Internet booking Directions: www.holidayinn.com/stcloudmn . Put in the dates of check-in and check-out and



HI On Line
Reservations mao.d

use the Group Booking Code: **MAA**

The Annual Silent Auction will be held on Wednesday beginning at 10:00 a.m. and continuing until one half hour after dinner at *The Grands at Mulligans*. If you have items to donate, notify Jane Grossinger, 320.398.6705 or jgrossinger@ci.st-michael.mn.us. The proceeds from the auction will be used for the purchase of a HD Projector for education and a Document Camera.

Questions??? Paul Knutson, MAAO Conference Coordinator @ 507-332-6152, pknutson@co.rice.mn.us, or Tami Paulson @ 507-328-7668, Assistant Conference Coordinator, paulson.tami@co.olmsted.mn.us or Kim Jensen, Site and Instructor Coordinator, 612-348-6106, kim.k.jensen@co.hennepin.mn.us

Cancellation Policy: A refund less a \$30.00 administration fee will be issued for cancellations received five business days prior to the start of a course or conference. Registrants who fail to attend or cancel prior to the cancellation deadline are responsible for the entire fee. If a registrant is unable to attend the event, a substitute from the jurisdiction that paid the registration can attend at no additional charge. Please send written notification of this change five business days prior to the start of the event. MAAO reserves the right to cancel any event if necessary and provide a full refund. Refunds will be issued within 30 days of the course or conference. Membership dues are non-refundable.



AGENDA



Wednesday, May 21st	8:00 am – Noon	Conference Registration
	9:30 am	MAAO President Marvin Anderson
	9:45 am – 11:45 am	Commissioner of Revenue General Session
	11:45am – 1:00 pm	Lunch (included in registration)
	1:00 pm – 5:00 pm	Seminars
	5:30 pm– 7:00 pm	Social Hour at <i>The Grands at Mulligans</i>
	7:00 pm	Dinner (included in registration)
Thursday, May 22nd	6:45 am – 8:00 am	Breakfast Buffet (included in registration)
	8:00 am – Noon	Seminars

This year's evening event will be held at *The Grands at Mulligans*, 601 North Pinecone Road, Sartell, MN. This is the same facility that our group used in 2013. The website is mulligansevents.com There will be a sit down dinner and Silent Auction along with great fun and beverage. **The cost is included in the registration fee.** Additional tickets may be purchased for \$25. *See final page of registration for details.

EDUCATION SEMINARS

Carefully choose one 8-hour seminar or two 4-hour seminars.



SS1 -REVIEWING RESIDENTIAL APPRAISAL REPORTS

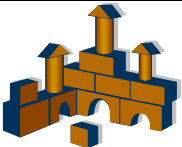
8 hrs, Wednesday & Thursday, Instructor: **Susanne Barkalow, IFA:**

The objectives of this course are to: Categorize reviewers and reasons for reviews, understand the need for quality control, understand which parts of USPAP apply to reviews, apply topics discussed in the Dissecting book to appraisal practice, why/how assessors review appraisal reports, discuss how to evaluate the Neighborhood and Sales Comparison grid in a review, evaluate a residential appraisal report and complete a residential review. This seminar is Commerce Approved for 8 hours.



SS2 - MN RESIDENTIAL FORM REPORT

4 hrs, Wednesday, Instructors: **Teresa Mitchell, SAMA, CAE, Dakota County Assessor and Kyle Holmes, SAMA, Carlton County Deputy Assessor:** This seminar will assist individuals in writing a residential demonstration form report. The student will be provided the most complete and up to date checklist for the candidates to refer to as they write their report. The student reference manual will provide step-by-step instructions for writing the report and will include many examples to help them successfully complete their report. **CLASS LIMIT 50**



SS3 – RESIDENTIAL CONSTRUCTION - FROM MEASURING TO DESCRIBING

4 hrs, Wednesday, Instructors: **Erik Skogquist, SAMA, Contract Assessor and Stephen Behrenbrinker, SAMA, CAE, Contract Assessor:** This seminar is designed to be both demonstrative and hands on: to instruct basic residential construction terminology and descriptions, basic house plan reading and how to calculate square footages, including gross living area and all other areas of the gross building area. The instructors will also share their tips for making accurate measurements in the field. This is a hands on workshop with sample house plans and graph paper for sketching, so **BRING A CALCULATOR.**



SS4 – AG 101 – INTRODUCTION TO AGRICULTURAL ASSESSMENT

4 hrs, Wednesday, Instructors: Doug Bruns, SAMA, Renville County, Mike Dangers, SAMA, Aitkin County, Mark Koehn, CMA, Stearns County, Sue Shulz, SAMA, McLeod County, and Ron Vikre, CMA, Fillmore County: This seminar will provide an introduction to the assessment of agricultural property. Topics to be covered include: assessor verification of agricultural use, classification of 2a/2b acreage, agricultural homestead, programs associated with the agricultural classification, agricultural buildings, Crop Productivity Index, irrigation/drain tiling, and border values. Participants will be provided resources and samples to assist them in the determination of the agricultural classification. **REPEAT SEMINAR OFFERED ON THURSDAY.**



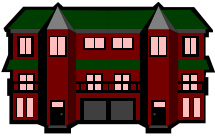
SS5 - INCOME CAPITALIZATION USING A GRM AND A DIRECT CAP RATE

4 hrs, Wednesday, Instructor: Rich Dubay, SRPA, SRA, Appraisal Consultants: This seminar is geared toward the residential appraiser. It will help the appraiser assess the benefit of the gross rent multiplier and direct cap rate by describing the difference between the two techniques which should help you decide when their use is appropriate. Characteristics of a rent based on gross or net will be discussed, as well as, the relevant characteristics of a rental contract. This will be an interactive seminar with some problem solving including developing a rate and a multiplier plus a case study using both direct capitalization and gross rent multiplier. At the end of this seminar the residential appraiser should be able to construct a logical system for reporting the results of a simple income approach. **BRING A CALCULATOR.**



SS6 - SALES VERIFICATION: THERE IS NO SUCH THING AS A "BAD" SALE

4 hrs, Wednesday, Instructors: Michael Thompson, SAMA, Scott County Assessor; Amy Rausch, SAMA, MN DOR, and Sales Ratio Committee Members. This will be a comprehensive sales verification seminar which will include discussion about the MN DOR directive for assessors to verify and document all CIA sales and sales involving extreme ratios plus how assessors can ensure compliance. Additional topics of discussion will include some common questions such as; when it's appropriate to utilize reject codes, what is "sales chasing", what is considered personal property, what is tangible vs. intangible and what types of adjustments should be made to sales prices, including new construction, business licenses, "goodwill", etc. We will also review sales verification procedures found in various assessing offices.



SS7 - THE VALUATION OF APARTMENT PROPERTIES

4 hrs, Wednesday, Instructors: Dan Blonigen, SAMA, City of Bloomington, and Tim Klein, Diversified Real Estate Services, Inc.: This seminar will introduce participants to the concepts and issues involved in apartment valuation. Topics covered include: apartment classification; the inspection process; sales verification; application of the income approach; and mass appraisal methodology. The seminar concludes with a case study problem. **PLEASE BRING A CALCULATOR.**



SS8 - EXEMPTION 101 – START TO FINISH

4 hrs, Wednesday, Instructors: LuAnn Hagen, CMA, Hennepin County and Nancy Wojcik, SAMA, Hennepin County: Welcome to Exemption 101! The seminar will begin at the beginning – you receive an application for exemption -- now what do you do? We'll review the investigation from start to finish with a focus on the statutory requirements and documentation needed for granting all types of exemptions. Side topics will include payment in lieu of tax for public entities, retention requirements, and mixed use situations. Consistency in the process is key!



SS9 – MN RESIDENTIAL FORM REPORT – HANDS ON

4 hrs, Thursday. Instructors: Form Report Instructors and Graders: This workshop will be a hands-on experience where candidates can bring their form reports, all of their data, and have four uninterrupted hours to work on their report. Form Report Instructors and Graders will be on hand to help with any questions or stumbling blocks you may encounter. Please be prepared to work on your report. Bring more data than you think you need so you will have ample information and comparable sales to make suggested adjustments and changes. **DON'T FORGET YOUR LAPTOP AND CALCULATOR. CLASS LIMIT 28**



SS10 - BUSINESS WRITING FOR ASSESSORS

4 hrs, Thursday, Instructor: John Gellatly, Retired City of Duluth Assessor: We'll begin with an analysis of concepts that assessors must attempt to explain to taxpayers and the value of written messages to that attempt. This is followed by instructions in building the foundation of lucid writing to successfully establish the writer's meaning in the mind of the reader: choice of words, sentence structure, organization of the message, and presentation. Examples related to the assessment field and other occupations are offered as well as sample outlines and letters dealing with assessment administration issues



SS11 - LIVING ON THE LAKE

4 hrs, Thursday, Instructors: Amy Rausch, SAMA; Andrea Fish, CMA, and Jessi Glancey, MN

Department of Revenue: This seminar will focus on the concepts related to the assessment of lakeshore properties. We will take a close look at a variety of lakeshore and seasonal classifications including 1(c) Ma & Pa Resorts, 4c(1) Seasonal Residential Recreational Commercial, 4c(10) Seasonal Restaurant on a Lake, 4c(11) Marina, and 4c(12) Seasonal Residential Recreational Non – Commercial. This seminar will include multiple lakeshore case studies, discussion on application requirements and documentation, as well as a variety of hands-on activities to help determine whether a questionable property would qualify for a lakeshore or seasonal classification.



SS12 - THE WHO, WHAT, WHEN, WHERE, WHY AND HOW OF DISASTER ASSESSMENT

4 hrs, Thursday, Instructors: Marci Moreland, SAMA, Carlton County Assessor and Kelly Schroeder,

SAMA, Pine County Land Services Director: This seminar will help you prepare for the disaster before it happens. We will review the reasons for a disaster reassessment, preparing and executing a disaster reassessment and understanding the role of the assessor during a disaster. There will also be discussion on differing techniques used in a disaster response, including using technologies if they are available. Many examples and real world exercises for flood and tornado damage will be included.



SS13 – AG 101 – INTRODUCTION TO AGRICULTURAL ASSESSMENT

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SS14 - IT'S A MOBILE WORLD

4 hrs, Thursday, Instructors: Markus Yager, CMA, Stearns County Appraiser, and MAAO CAMA/GIS Committee Members: With today's overburdened and short staffed offices we need to find new ways to be more efficient. Get mobile and live in the "Cloud" - that's right; store your data electronically in a cloud so it can be accessed from anywhere, at your desk, at home, or even in the field. This seminar will show you how to store data in a Cloud, how electronically you can do splits, transfers, plats, field cards, and change sheets, and avoid abatements along the way. Next, access that data with a mobile device. Markus Yager will demonstrate how Mobile Devices have changed the way Stearns County is doing their field inspections at virtually no upfront cost to the County. In addition, with many counties switching from CER to CPI soil grading we will demonstrate how it's simple to calculate CPI by joining data layers in ArcMap to save you valuable time with calculations. Come prepared to have your minds expanded!