



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

Minnesota Association of Assessing Officers 2015 Summer Seminars
May 20 – 21, 2015 Holiday Inn St Cloud



The 2015 Summer Seminars are offering 15 topical seminars for assessors. The registration fees are:

Register on or before April 24, 2015 and receive an early registration discount:	
MAAO Member \$175.00	Non-Member \$275.00
Register after April 24, 2015:	
MAAO Member \$200.00	Non-Member \$300.00

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 Dan Whitman 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 20th.

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 Tuesday, May 12, 2015 at 9:00 am at the St. Michael City Center.

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	\$87.95 + tax
Poolside, Poolview and Kidzone	\$92.95 + tax
Atrium suites upper level	\$106.95 + tax

These prices are for single or double occupancy. Call by **Sunday, April 19, 2015** to reserve rooms at these prices. The phone number for the Holiday Inn St Cloud is **320-253-9000**, mention **MAAO**.

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 split between the tax court and editorial committees and for promotional items for MAAO.

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, kimberly.jensen@hennepin.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 20 th	8:00 am – Noon	Conference Registration
	9:30 am	MAAO President Dan Whitman
	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 21 st	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*. 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 two 4-hour seminars.



SS1 - CHANGING AGRICULTURAL PROPERTY VALUES

4 hrs Wednesday, Instructors: Denny Schmidt and Greg Thomas, Upper Midwest Management Corporation: This seminar will cover a broad range of subjects relating to the cause and effect behind the changing agriculture property values. Discussion will include farm rents and how they are being determined in a down market, the new farm bill and its effect on the farm and a recap of ag trends from the previous year. **LIMIT 85**



SS2 - PLAIN LANGUAGE FOR MINNESOTA ASSESSORS

4 hrs Wednesday, Instructors: Melissa Donndelinger and Larry Mastbaum; MN DOR Communications Division: This seminar will introduce the concept of plain language and how to begin implementing this concept within the county assessor's office. Through real life assessment examples and hands on assessment activities you will gain insight into how plain language benefits your office while still being legally accurate. Most importantly, you will see how plain language is not "dumbing down," but respecting your reader's time! **Note: Please bring a piece of written correspondence (pamphlet, application, letter, forms etc...) produced by your office. During this seminar we will offer you a hands-on experience in rewriting the correspondence using the POWER model. LIMIT 60**



SS3 – SMALL TOWN COMMERCIAL BASICS

4 hrs Wednesday, Instructor: Paul Knutson, SAMA, RES, Rice County: This seminar is a practical approach to valuing small town commercial property. Learn basic techniques to value commercial property in areas with limited sales. Attendees will be exposed to small town commercial, analysis, techniques and valuation. This seminar will use site valuation techniques, time adjustments and depreciation case study to correlate a direct market method using extraction. Ultimately a final value for commercial property will result that complies with DOR standards. **LIMIT 60**



SS4 – 2015 TAX COURT UPDATE

4 hrs Wednesday, Instructors: Marc Manderscheid and Andy Carlson, Briggs and Morgan; Michael Thompson, SAMA, Scott County: This seminar will include defining taxable real property and the elements of the development cost approach. There will be discussion regarding the "bulk valuation" theory, the "shelter test" and recent case law, and the Ford Motor Co trial including the contamination tax statute and the tax court decision. We will review the Tax Court's adoption of the Eurofresh evidentiary standard and the use of that standard in SMBSC, Guardian Energy, and MERC. In addition we will review the Central Bank vs Scott County. **LIMIT 60**



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SS5 - MN RESIDENTIAL FORM REPORT

4 hrs Wednesday, Instructors: Form Report Instructors and Graders:

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. **LIMIT 60**



SS6 - RESIDENTIAL BASIC COST APPROACH

4 hrs Wednesday, Instructors: Gary Grossinger SAMA, former Stearns County Assessor and current local assessor and Jane Grossinger SAMA, St Michael City Assessor and local assessor.

This seminar will provide a basic review of the cost approach to the valuation of a residential property. Discussion will include the steps involved in determining a value using the cost approach; estimating land values, determining replacement and/or reproduction cost and how current cama systems are implementing the Market Influenced Cost Approach for valuation. In addition, we will discuss how to determine construction quality, the effective age, depreciation and obsolescence. The Marshall & Swift Residential Cost Handbook will be used as a reference material. **LIMIT 60**



SS7 - VALUATION OF FAST FOOD RESTAURANTS

4 hrs Wednesday, Instructor: Rick Stuart, CAE, Team Consulting LLC

The purpose of this seminar is to provide guidance and suggestions on the valuation process of fast food restaurant properties. Information from actual appraisals of fast food properties will be utilized to help illustrate some processes and procedures. Topics discussed include: restaurant categories, market value versus value in use, highest and best use analysis, land valuation, the cost approach, the sales comparison approach and the income approach. **LIMIT 60**



SS8 - THE HOW TO'S OF EXEMPT ASSESSMENT PROCEDURES

4 hrs Wednesday, Instructor: Nancy Wojcik, SAMA, Hennepin County

Do you need to prepare for the upcoming 2016 exempt abstract? Would you like to embrace new technology in your exempt review process? This seminar will walk the participants through the initial exempt classification application process, review of MN statute 272.02, reapplication procedures, conversions to exempt, preparing for the 2016 exempt review process, reporting and record retention. It will provide you with tools and resources to assist you with the upcoming 2016 exempt abstract and will encourage assessor discussion on difficult and unique situations you may encounter. This seminar will assist you in preparing for your 2016 exempt assessment. **LIMIT 60**



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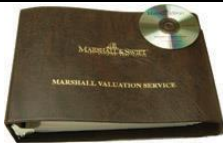
SS9 – MN RESIDENTIAL FORM REPORT – HANDS ON

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. LIMIT 25**



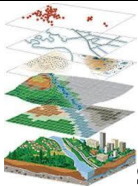
SS10 - AGRICULTURAL HOMESTEAD WORKSHOP

4 hrs Thursday, Instructors: Andrea Fish and Emily Hagen; MN DOR Property Tax Division: This workshop will focus on application of agricultural homesteads by reviewing real-life examples. Department of Revenue presenters will discuss how agricultural and special agricultural homesteads are applied, as well as cases where linking different ownerships is permitted. If you have real-life examples of your own, email them to proptax.questions@state.mn.us and the DOR will do their best to include them in the class. **LIMIT 60**



SS11 - COMMERCIAL BASIC COST APPROACH

4 hrs Thursday, Instructors: Gary Grossinger SAMA, former Stearns County Assessor and current local assessor and Jane Grossinger SAMA, St Michael City Assessor and local assessor: This seminar will provide a basic review of the cost approach to the valuation of a commercial property. Discussion will include the steps involved in determining a value using the cost approach; determining replacement and/or reproduction cost values and how to deduct depreciation. In addition, we will discuss how to use the Marshall & Swift Commercial Cost Guide for valuation of commercial properties, how to determine the proper construction type, quality grade and adjustments plus how to use the current cost multipliers and local cost multipliers. **Participants are asked to bring a Marshall & Swift Commercial Cost Guide if available.** **LIMIT 60**



SS12 - GIS – IMPROVING ASSESSMENTS EVERYWHERE

4 hrs Thursday, Instructors: Josh Schoen, CMA, Rice County; Matthew Sapola, CMA, Olmsted County; Markus Yager, CMA, City of Maple Grove: This seminar is going to inspire you to use available GIS technology to improve your assessment and create efficiencies in your office. We will demonstrate how this technology is being used in our profession to join CAMA/Tax databases, integrate Oblique imagery, view maps in the field using ArcGIS online, and show you Apps and map layers you maybe didn't know were available to use. There will also be an update on our mobile device course on what has changed recently with the technology, which will include an interpretation of the results of a recent survey of assessors and their use of mobile devices. **LIMIT 85**



SS13 – VALUATION OF BARNDOMINIUMS

4 hrs Thursday, Instructor: Rick Stuart, CAE, Team Consulting LLC: The purpose of this seminar is to provide some guidance and suggestions on the process of analysis and valuation of metal buildings converted to living areas. What we call Barndominiums. These are structures that appear to be metal clad farm buildings but part or all the structure has been finished on the interior and used as living area. Some are used as temporary living area while the owners construct a new stick-built home, while others are built as a permanent residence. The framing can be pole or steel. The three approaches to value will be explored for these unique structures. **LIMIT 60**



SS14 - SALES VERIFICATION AND THE ADJUSTMENT OF SALES

4 hrs Thursday, Instructors: Stephen Baker, SAMA, CAE, Ramsey County, Laura Fridgen, SAMA, Ramsey County, Jason McCaslin, SAMA, Jackson/Watonwan County, Amy Rausch, SAMA, MN DOR, Michael Thompson, SAMA, Scott County: This will be a comprehensive sales verification seminar which will include discussion about the February 4, 2014 MN DOR memo which highlighted various best practices for assessors when verifying sales. Additional topics of discussion will include some common questions such as; when it's appropriate to utilize reject codes, what is "sales chasing" and "cherry-picking", what is considered personal property, identifying leased-fee vs. fee-simple, 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 discuss the importance of market conditions (time) adjustments, and we'll demonstrate the process of analyzing real world data through utilization of "tcalc" and including the MCAST v 2.0. **LIMIT 60**



SS15 - PROPERTY TAX CALCULATION: COURSE AND EXAM

4 hrs Thursday, Instructor: Chelsea Griffin; MN DOR Auditor/Treasurer Services Supervisor: This seminar covers the basics of calculating property taxes in the state of Minnesota for taxes payable in 2015. It provides an introduction to the basic terms and methodology for calculating property taxes, and provides examples and problems that give thorough instruction on the step-by-step computations. This course enables someone to calculate the taxes for a property once the rates have been set. The Property Tax Calculation Exam will be offered during the last hour of the seminar. The test qualifies for certification and compliance with Minnesota Statute 273.0755. Every county is required to have at least one employee certified in property tax calculation. This course is an advanced version of the regular Property Tax Calculation course; it is currently the only version that has been approved by the State Board of Assessors. **LIMIT 60**

Note: The Property Tax Calculation Exam is open note and open book. Individuals may come prepared with any materials they like, including a laptop computer with internet capabilities. It is a timed exam lasting one hour.