

M THE MAAO i N u t e

Our organization's way to provide you the most current information regarding all things related to MN Property Tax Assessment Administration.

Cheers to you on reaching the next step in your license!

CMA

Jolene Devitt, Todd
Steve Hanson, Crow Wing
Christopher Joelson, St. Louis
Jessica Laue, Martin
Tichaona Majiwa, Minneapolis

CMA IQ

Amie Davis, Dakota
Tyler Swanson, Lake of the Woods

AMA

Jeff Bjerk, Mahnomen
Lisa Glass, MN Dept of Revenue

SAMA

Mark Buysse, Lyon
William Hilback, Itasca



MAAO Education Updates

Registration is open for in-person offerings:

- [Mass Appraisal Basics, March 15-19, 2021](#) | Lake Elmo, MN
- [MAAO Residential Assessing 101, June 28-29, 2021](#) (15 CEH) | St. Cloud, MN
- [MAAO Advanced Ag., June 30 – July 1, 2021](#) (15 CEH) | St. Cloud, MN

More information about Summer Seminars will be coming soon. Stay tuned for registration information!

MAAO Scholarships

- Family Member Scholarship is now OPEN until May 1.
Apply here: <https://www.mnmaao.org/maao-scholarships>
- Dan Franklin winner is: Luke Sturm. Luke is a student at the University of St. Thomas with a Real Estate and Finance double major.

Legislative Updates

There have been multiple property tax bills introduced that are of interest to assessors:

- HF0547 & SF0316 - Class 4d property tax rate modified, removes tier and all taxed at .25 rate
- HF0542 & SF0676 - Senior citizens' property tax credit, administered by auditor's office
- HF0366 & SF0117 - Homestead property value increase prohibited if owned by a person 65 or older
- HF0195 & SF0027 - Homestead-related deadlines modified, moves date to Dec 31
- HF0182 & SF0259 - Congressionally chartered veterans' organizations exemption (VFW's & Legions)
- SF0251 - Agricultural riparian buffer property tax credit establishment

There has been a lot of discussion recently in regards to the 1MW solar farms. Jeff Johnson, Stearns County, has shared some very good information with the committee and legislators on this topic. There continues to be an increase in the number of solar farms being built with the trend being to build these at 1MW or less to avoid paying production taxes or commercial property tax rates. We are now seeing these smaller solar farms being built contiguous to each other and in some circumstances building multiple systems on a single parcel. The question is in this situation should the wattage output be combined for these systems making them subject to the production tax and a commercial property tax classification? Some County Commissioners and Legislators are currently reviewing the issue and are considering proposing a change in the way these systems are being treated for tax purposes.

MN State Board of Assessors

Meeting minutes from the November 17, 2020 board meeting follow.

We hope you enjoy reading the MAAO Newsletter. If you have ideas for content or would like to be part of publication, contact us at:

holly.soderbeck@state.mn.us



**State Board of Assessors
Meeting Minutes
St. Michael City Center
Tuesday, November 17, 2020**

Chairperson Gregg Larson convened the meeting at 8:30 am.

Board members in attendance:

Gary Amundson	Gregg Larson
Jane Grossinger	Mike Reed
Reed Heidelberg	Lori Schwendemann

Andrea Fish and Joy Kanne attended the meeting virtually.

Charlie Blekre was unable to attend.

Lori Schwendemann made a motion to recess into the closed meeting. Reed Heidelberg seconded the motion. The motion carried. Following the closed session, Reed Heidelberg made a motion to reconvene in open session. Mike Reed seconded the motion. The motion carried.

Gary Amundson, vice-chair, reported in open session that the Board rescinded a hearing action taken at its September meeting and struck the action from the September meeting minutes. The Board approved the recommendations of the Complaint Committee related to John Yost and findings of a violation of the Code of Conduct and Ethics for licensed Minnesota assessors. The board moved to approve the recommendation that the Board of Assessors will not consider or grant any application by John Yost for an assessor's license prior to July 1, 2021 and that Mr. Yost will be assessed a \$250 fine.

Agenda for the November 17, 2020 meeting was reviewed. Reed Heidelberg moved to approve the agenda. Lori Schwendemann seconded the motion. The motion carried.

Minutes of the September 22, 2020 meeting were reviewed. Mike Reed moved to approve the minutes as updated. Jane Grossinger seconded the motion. The motion carried.

Updates

- **Form Report Update**

Dates	Submitted Reports	Approved Reports	Rejected Reports	Reports being Graded
July 1, 2013 – December 31, 2013	6	6	0	0
January 1, 2014 – December 31, 2014	24	24	0	0
January 1, 2015 – December 31, 2015	27	27	0	0
January 1, 2016 – December 31, 2016	57	57	0	0
January 1, 2017 – December 31, 2017	26	26	0	0
January 1, 2018 – December 31, 2018	25	24	1	0
January 1, 2019 – December 31, 2019	28	27	1	0
January 1, 2020 – November 17, 2020	41	36	4	1
Passed Reports (7/1/2013 – 7/14/2020)	Received AMA	Received SAMA	Received CMAS	Have not applied for AMA
228	176	14	5	34

- **Board Manuals:** The policy section of the board manuals have been updated with the education policies created at the September meeting. The policies have been posted on the website.
- **Biennial Report:** The FY 2019 – 2020 Biennial report was sent over to the Governor’s office on September 30, 2020.
- **Continuing Education Policy:** Revised “Note” in the Seminar/Workshops section for accepting requests for one-hour minimum courses.
- **Complaint Summary:** Since September 2020, the Department of Revenue has received no new complaints. At this time all investigations have been closed, and no new cases have been opened.
- **MAAO Curriculum & Assessor Standards Committee Update by Gary Amundson:** No updates.

Approved Continuing Education Course Requests

- **2020 Fall Forum:** Jon Van Nurden requested the board review this forum, sponsored by Minnesota Department of Revenue, that was held online on November 5, 2020 for continuing education. The board’s continuing education committee approved this forum for 4 continuing education hours.
- **16th Annual 2020 Office Summit:** Ashley Gunderson requested the board review this summit, sponsored by MN Real Estate Journal, that will be held online and in the classroom on December 4, 2020 for continuing education. The board’s continuing education committee approved this summit for 4 continuing education hours.

Approved Continuing Education Course Requests (cont.)

- **22nd Annual Industrial Real Estate Summit:** Ashley Gunderson requested the board review this summit, sponsored by MN Real Estate Journal, that was held online and in the classroom on November 13, 2020 for continuing education. The board's continuing education committee approved this summit for 4 continuing education hours.
- **Case Studies in Appraising Green Commercial Buildings:** Cassidy Chiodo requested the board review this online course, sponsored by Appraisal Institute, for continuing education. The board's continuing education committee approved this course for 15 continuing education hours.
- **Residential Real Estate Market Overview:** Joshua Hoogland requested the board to review this online seminar, sponsored by MAAO, that was held on October 27, 2020 for continuing education. The board's continuing education committee approved this online seminar for 1.5 continuing education hours.
- **Senior Housing Summit:** Molly Johnson-Marion requested the board review this summit, sponsored by MN Real Estate Journal, that was held online and in the classroom on October 29, 2020 for continuing education. The board's continuing education committee approved this summit for 4 continuing education hours.

Approved Licensure Course

- **Case Studies in Appraising Green Commercial Buildings:** While reviewing this course for continuing education, the board's CEH committee approved this course sponsored by the Appraisal Institute as a Property Type Specific course.

Requests for Continuing Education Course - Denied

- **2020 Multifamily Finance Summit:** Ashley Gunderson requested the board review this summit, sponsored by MN Real Estate Journal, that was held online and in the classroom on November 6, 2020 for continuing education. The board's continuing education committee denied this summit for 4 continuing education hours. The consensus of the CEH committee was that this summit did not have enough hours of assessment related education to consider it for continuing education.

Request for Licensure Course - Denied

- **IAAO Women's Initiative Workshop:** Melanie Putz requested that the workshop be considered as equivalent to a Management & Leadership course (note: this has already been approved for continuing education). Andrea Fish reviewed the course content and found that the course should not be approved as a 15-hour management/leadership course for SAMA licensure eligibility because it focused largely on self-care rather than managing others/managing work. The request was denied.

Request for Licensure Course – Denied (cont.)

- Joe Wulging requested the General Appraiser Site Valuation and Cost Approach course be considered equivalent to a Property Type Specific course. Reed Heidelberger and Lori Schwendemann reviewed the course content and found that the course covers general property appraisal knowledge and concepts that apply to multiple property types, but is not focused on a particular property type. This course does not qualify as a property type specific course, and the request was denied.

Request for Licensure Course Approval

- Jonathan Packer requested the board review eight college courses sponsored by St. Cloud University to be considered as equivalent to a Management & Leadership course. Reed Heidelberger made a motion to approve the recommendation. Mike Reed seconded the motion. The motion carried.
- Five University of Minnesota Professional Leadership courses were reviewed and found as equivalent to a Management & Leadership course. Jane Grossinger made the motion to approve the four 30- hour courses and the one 15-hour course as recommended. Gary Amundson seconded the motion. The motion carried.

Applications for Certified Minnesota Assessor

Reed Heidelberger made a motion to award the Certified Minnesota Assessor license to the following individuals.

Lisa Anderson, Benton County

Mya Barlage-Lillemon, Otter Tail County

Teresa Cornellison, Hennepin County

Trevor Courneya, Crow Wing County

Dan Cusick, Ramsey County

Melody Devine, Hennepin County

David Feuerhelm, Houston County

Julie Geerdes, Lac qui Parle County

Nick Herling, Roseau County

Ryan Herlofsky, Hennepin County

Sheena Hillesheim, Brown County

Jaimee Jensen, Wright County

Ryan Larson, Marshall County

Melissa Manke, Wright County

Amy McNamara, Dakota County

Applications for Certified Minnesota Assessor (cont.)

Sean Mello, Aitkin County

Benjamin Mowers, Aitkin County

Brock Nelson, Steele County

Dustin Nelson, Itasca County

Tammy Novak, Benton County

Joseph Olson, Houston County

Al Parrent, St Louis County

Linda Pospisil, Nobles County

Lisa Steven, Kanabec County

James Wise, City of Eden Prairie

Lori Schwendemann seconded the motion. The motion carried.

Applications for Temporary Minnesota Assessor

Jane Grossinger made a motion to award the Temporary Minnesota Assessor license to the following individual.

Michael Lillibridge, Ramsey County

Reed Heidelberger seconded the motion. The motion carried.

Application for Accredited Minnesota Assessor

Jane Grossinger made a motion to award the Accredited Minnesota Assessor license to the following individuals.

Lisa Braun, Pipestone County

Scott Bullock, McLeod County

Rebecca Heili, Washington County

Zachary Hepburn, Hennepin County

Amanda Nelson, Washington County

Lucas Onstad, Houston County

Kelsey Opsahl, Becker County

Travis Scoblic, Meeker County

Gary Amundson seconded the motion. The motion carried.

Applications for Senior Accredited Minnesota Assessor

Gary Amundson made a motion to award the Senior Accredited Minnesota Assessor license to the following individual.

Bob Thompson, Cook County

Mike Reed seconded the motion. The motion carried.

Jane Grossinger made a motion to award the Senior Accredited Minnesota Assessor license to the following individual.

Laura Aamodt, Washington County

Reed Heidelbergberger seconded the motion. The motion carried.

Discussion Items

- **Proposed 2021 Board Meeting Schedule:** The board members approved the meeting dates proposed for 2021.
- **CMA/AMA License:** After discussing options for CMA licenses expiring on July 1, 2022, it was decided to reach out to the members at the Department of Revenue, MAAO, and MAAP for further input.
- **Intern:** Andrea Fish volunteered to write up a better definition for the trainee registration and how this applies to interns who are hired by the counties.
- **Reinstatement Policy:** The board created a policy for reinstatement of a license, after a period of five years or more, to include additional licensure courses.
- **MAAO:** The board would like to take a more active role at the MAAO Executive Board meetings to share updates and board decisions. Jane Grossinger volunteered to attend future MAAO Executive Board meetings.
- **Felony Status on Applications:** There will be no time limit on the need to report a felony conviction.
- **Board Survey:** Julie Rapacki from the Property Tax Division, presented the board survey results. Julie shared options for the board's mission and vision statement and what steps need to be taken. It was decided that each board member will write their version of a mission statement and send to Julie within 30 days. Julie agreed to share questions to use for the mission statements, she will also consolidate the statements sent in and share with the board in the future.
- **Virtual Board Meetings:** Everyone agreed that the hybrid format does not work very well for the board meetings. The January meeting will be held as a virtual meeting.
- **Online Seminars and Courses:** Gregg Larson reviewed the revised online course standards and that they could provide guidelines for online course requests. It was suggested that these standards be reviewed by MAAO to see if they these would be helpful when they are creating online seminars. Joy Kanne volunteered to share these online standards with the MAAO curriculum committee and report back to the board in January.

The chairperson set the next meeting date as Tuesday, January 12, 2021 as a virtual meeting and will begin at 8:30 am.

Reed Heidelberger made a motion to pay the expenses for the meeting. Mike Reed seconded the motion. The motion carried.

Mike Reed made a motion to adjourn the meeting. Reed Heidelberger seconded the motion. The motion carried.