

M THE MAAO iN u t e

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

Legislative Update

The Legislative session is scheduled to adjourn on Monday May 21st. The legislators are scrambling in conference committee meetings trying to agree on the final tax bill. The original House bill contains some of the MAAO supported and property tax working group recommended property tax revisions but the Senate has primarily focused on the income tax conformity issues this session and appears reluctant to consider the revisions. Unfortunately our repeated requests to meet with Senator Chamberlain have been unproductive. As of today the conference tax committee has adopted a few property tax revisions of interest such as including craft houses in the 4c resort class, ownership requirement clarification language for 1c ma & pa resort class, expansion of the disabled veterans spousal exclusion, fractional homestead language clarification (deeded interest), and Ag homestead language changes. Stay tuned as the tax bill continues to evolve while remembering that nothing is final until passed by the legislature and signed by the Governor.

—Mark Peterson, Legislative Committee Chair



PACE

PACE 1 – will be offered this summer to all AMAs and SAMAs that were licensed at that level on *July 1, 2016*. **PACE 1** is a two-day offering that will be offered seven times between the months of July and August. If you are required to take PACE, you **must take PACE 1 this summer**.

Registration is open, be sure to register as soon as possible. For more information on PACE, visit Revenue's website at www.revenue.state.mn.us use keyword PACE in the search bar.



Upcoming Equal Eyes

Deadline extended for "Our Unique Architecture" photo contest! Email your entries to editor@mnmaao.org by June 1, 2018!!



New Designees

CMA

Debra Carter, Carlton
Troy Halter, Ramsey
Michael Heffernan
James Hughes, Anoka
Amy Kowalzek, Morrison
Lori Olson, Faribault
Brady Rauenhurst, Faribault
Amy Scholtes, Faribault
Timothy Swenson, Kittson
Jeffery Wagner, Wabasha

AMA

Mason Couvier, St Louis
Joel Dulski, Otter Tail
Jeffrey Faust, Hennepin
Brett Hall, Hennepin
Bonnie Lay, Pope
Noah Mittlefehldt, Lake
Brian Rosenau, Yellow Medicine
Alison Wall, Marshall
Joshua Whitney, Hennepin

SAMA

Jon Hicks SAMA Minneapolis
Tom Nelson SAMA Dakota



Education Update



Here are the Classes this summer/fall. A good number of them are getting close to filling up, we encourage people to register soon!

Assessment Laws and Procedures	July 9th-12th, 2018	Kelly Inn, St. Cloud
Residential Case Study Workshop	July 16th-17th, 2018	Kelly Inn, St. Cloud
Appraisal Principles	July 23rd-26th, 2018	Kelly Inn, St. Cloud
Assessment Administration	July 30th-August 2nd, 2018	Hotel Metro, St. Paul
Appraisal Procedures	August 6th-9th, 2018	Kelly Inn, St. Cloud
Basic Income Approach	August 13th-17th, 2018	Country Inn, Chanhassen
Mass Appraisal Basics	August 20th-24th, 2018	Kelly Inn, St. Cloud
IAAO 102 - Income Approach to Valuation	August 27-31st, 2018	Country Inn, Chanhassen
Income Case Study Workshop	September 18-19th, 2018	Country Inn, Chanhassen
USPAP	October 22nd-23rd, 2018	Kelly Inn, St. Cloud

Tax Court Committee

The Tax Court Committee has been asked to present at the 2018 MN MAAO Fall Conference being held in St. Cloud, MN. Our committee will present on September 12, 2018. We have been asked to present on recent decisions published by MN Tax Court. In addition to the update, we have been asked to have a 4 person panel to discuss these decisions and offer feedback.

I reached out to our Committee to request that they provide both Shelagh and myself their "Top 5" recent Tax Court Decisions. Keep in mind that although there is a lot of activity relating to Commercial properties, it is just as important that we provide a well-rounded update. So I asked that they include decisions relating to Residential, Agricultural, or Classification topics in your "Top 5" picks. If their Region is dealing with a specific topic that hasn't had a decision recently, but they feel would be beneficial, the most recent decision relating to that topic is welcome.

Co-Chair Shelagh, has been uploading recent decisions to our Committee page on the MAAO website. This can be a start. Please reach out to your Region Directors, colleagues and search the Minnesota Tax Court – Decisions page. My goal is to have your "Top 5" pick submitted no later than May 25, 2018. This will allow us time to research the decisions, make contact with potential panel presenters, and create the PowerPoint presentation.

Below is the link to the MN Tax Court website. You can search decisions by date, Judge Name, Petitioners name by clicking on the "Search Decisions" bar toward the bottom of the page, or at the top, in the Search box by using any word or statute number.

<https://mn.gov/tax-court/> - I look forward to hearing from everyone! - Ann Miller, Tax Court Committee Chair

We hope you enjoy reading the MAAO Newsletter. If you have ideas for content contact us:

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