

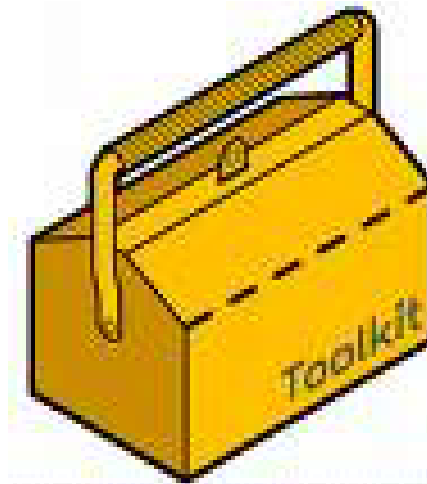


MINNESOTA ASSOCIATION of ASSESSING OFFICERS

Supporting Quality Assessments Since 1949



New Licensee Resource Toolkit



By:
Professional Development Committee Members

Stephen Behrenbrinker
stephen.behrenbrinker@ci.stcloud.mn.us
Phone: 320-650-3352

Patrick Todd
patrick.todd@ci.minneapolis.mn.us
Phone: 612-673-3535

Bruce Sanders
b.sanders@ci.maple-grove.mn.us
Phone: 763-494-6251



Congratulations from your MAAO President

On behalf of the Minnesota Association of Assessing Officers (MAAO) I would like to congratulate on becoming a newly licensed Minnesota Assessor. One of the goals of our organization is to promote education and professionalism to all Minnesota assessors. To assist you in your new position I would like to present you with the “*New Licensee Resource Toolkit*”. This packet of information will provide you with resource information as you face challenges with your new position.

MAAO is an organization that is successful because of the involvement and volunteerism of its members. We invite you to participate in all levels of our organization by attending monthly Region meetings, attending our workshops, seminars and courses and becoming a committee member on one of our various committees. Also check our web site for new information often. www.mnmaao.org.

Again congratulation and best of luck with your new position. If any MAAO member or I can assist you in any way we encourage you to contact us.

Stephen Hacken, SAMA
MAAO President

New Licensee Resource Toolkit

Table of Contents

MAAO Strategic Plan, Mission Statement and Position Statement . . .	4-6
Code of Ethics	7
2009 Executive Officers, Region Directors and Committee Chairs. . .	8-15
MAAO Committees and Personnel Summaries.	16-30
County Assessor Directory	31-34
Region Map, Region Mentors, Web Sites	35-36
Web Sites	37-39
Department of Revenue Information	40-51
Minnesota State Board of Assessors	52
MAAO Education	53-77
MAAO Membership Information	78-79
IAAO Membership and Education	80-89

Minnesota Association of Assessing Officers (MAAO)
Strategic Plan
(Adopted August 26, 2008)

MAAO Mission Statement

The mission of the Minnesota Association of Assessing Officers (MAAO) is to provide education and information to promote excellence in property appraisal and assessment administration through professional development with the highest ethical standards.

MAAO Vision Statement

MAAO will be the statewide recognized leader and source for education and information for mass appraisal and property tax administration and promote high ethical standards.

Goal #1 **Ensure that the organization continually recognizes the needs of its members and other stakeholders in property tax administration.**

- Strategy #1 Establish feedback mechanisms from the membership.
- Strategy #2 Involve members from throughout the state at all levels of the association.
- Strategy #3 Recognize the accomplishments and contributions of the membership.

Goal #2 **To be the statewide leader of providing assessment education and professional development programs for assessors.**

- Strategy #1 Improve and expand our education programs at all levels.
- Strategy #2 Maintain reasonable costs for programs.
- Strategy #3 Continue a strong connection with the International Association of Assessing Officers.
- Strategy #4 Promote the professional development of all members.

Goal #3 **To be the statewide recognized source for assessment information to assure the fair administration of the property tax system.**

- Strategy #1 Maintain working relationships with the Department of Revenue staff, the Minnesota Board of Assessors, the Minnesota Legislature and its staff, appraisal and tax administration organizations, government agencies and other stakeholders.
- Strategy #2 Develop and maintain a membership resource center.
- Strategy #3 Disseminate information via “Equal Eyes” and the MAAO website.

Goal #4 **Promote and instill the highest ethical and professional standards in our members.**

- Strategy #1 Promote awareness of ethical standards and practices adopted by the Minnesota Board of Assessors and the International Association of Assessing Officers.
- Strategy #2 Provide continuing education and training related to ethical standards and practice.

Goal #5 **Increase association membership and involvement while managing an active association.**

- Strategy #1 Increase membership and member retention through increased benefits and actively responding to member’s needs.
- Strategy #2 Achieve fiscal responsibility by maintaining reasonable membership dues and fees, a balanced association budget and a reasonable fund reserve.
- Strategy #3 Maintain an active recruitment and membership retention plan and seek involvement of all members.

MINNESOTA ASSOCIATION OF ASSESSING OFFICERS (MAAO)

Mission Statement

The mission of the Minnesota Association of Assessing Officers is to provide education and information to promote excellence in property appraisal and assessment administration through professional development with the highest ethical standards.

Position Statement for 2009 Legislative Session

Adopted by the MAAO Executive Board on September 26, 2008

1. MAAO supports the production of high quality annual assessments.
2. MAAO supports the principle of ad valorem taxation – taxation based on market value, as a major component of a diverse budget based tax system, for the following reasons:
 - It is based upon a fair and equitable base.
 - It is a reliable source of revenue for local taxing authorities.
 - It is accountable and justifiable with sales of similar properties.
 - It is understandable to taxpayers, who can be provided with comparable sales information.
 - a) MAAO believes adjustments to market value, such as limitations on assessor's estimated market values, acquisition values or deferrals or exemptions, creates inequities between taxpayers.
 - b) Good tax policy treats all taxpayers in a consistent manner. MAAO opposes classifications or programs that target only a small number of taxpayers.

- c) MAAO encourages the continued use of state administered programs, such as the property tax refund program, special targeting refunds, the income tax system, etc., if policy makers wish to grant additional tax relief to certain taxpayers.
 - d) MAAO supports policies and practices that coincide with commonly accepted appraisal and assessment practices.
3. MAAO supports efforts to make the classification system more understandable by the continued consolidation of existing classes and avoiding the creation of new classes. We do so for the following reasons:
- Easier for taxpayers to understand.
 - Streamline administration costs to local governments.
 - The tiered classification system increases complexity and produces unexpected property tax consequences.
- a) MAAO supports a change to consolidate agricultural land and buildings (excluding house, garage and one acre) into one property class with a singular classification rate, no differential between Homestead and Non-Homestead for agricultural property.
 - Dynamic changes to the qualifications for agricultural homestead have added to the complexity of administration of the agricultural homestead classification and confusion on the part of taxpayers.
4. MAAO supports a taxpayer appeal process that encourages timely and open communication between taxpayers and assessors.
5. MAAO suggests that new state mandated programs be funded by the state.

Footnote: Additional references may be made by reading, *“Standard on Property Tax Policy”*, IAAO, August 1997.

Minnesota

State Board of Assessors

Code of Conduct and Ethics for Licensed Minnesota Assessors

The purpose of this code of conduct and ethics is to instill public confidence in property assessment and promote fairness and uniformity of assessment practices. As a licensed Minnesota assessor, it is your obligation to abide by the ethical and professional guidelines established in this code.

1. Conduct and Performance

- a. **Professionalism** – Conduct all duties and activities in a professional manner that will reflect favorably upon you, the jurisdiction, the assessment profession, and the property tax system.
- b. **Honesty** – Be honest in all dealings with property owners and their representatives.
- c. **Diligence** – Be diligent in the performance of your duties as prescribed by Minnesota Statutes and Minnesota Rules, Chapter 1950 and apply these laws and rules fairly and uniformly without advocacy for, or accommodation of, any special interests.
- d. **Excellence** – Perform all duties to the best of your ability so as to ensure fair and equitable assessments of all property.

2. Conflicts of Interest

- a. **Appearance of impropriety** – Avoid the appearance of impropriety even if no impropriety exists or is intended.
- b. **Prohibited assignments** – Accept no assignment in which you are related to the owner as spouse, parent, son or daughter by blood or marriage or in which you have a financial or other interest in the property.
- c. **Unwarranted privileges** – Do not use your official position to secure privileges for yourself, your family, business associates, or any other person wherein you benefit directly or indirectly.

3. Representation of Qualifications

Do not claim professional qualifications that you do not possess.

4. Cooperation and Investigations

Cooperate with the Minnesota Department of Revenue and the State Board of Assessors in an investigation of the professional conduct of any assessor.

5. Reporting Unethical Practices

Report to the Minnesota Department of Revenue the unethical practices or actions of any assessor.

6. Violations

Violating this code of conduct and ethics may result in disciplinary actions by the State Board of Assessors and/or the Commissioner of Revenue.

Effective date: March 1, 2006

In accordance with Minnesota Laws 2005, First Special Session Chapter 3, Article 1, Section 38



**2009 Executive Officers
Regional Directors
And
Committee Chairs**

(November 1, 2008 - October 31, 2009)

President:

Stephen Hacken, SAMA
Winona County Assessor
177 Main Street
Winona, MN. 55987
Phone: (507) 457-6300
Fax: (507) 454-9372
shacken@co.winona.mn.us

1st Vice President

William Effertz, SAMA
Ass't Hennepin County Assessor
A-2103 Govt. Center
Minneapolis, MN 55487
Phone: (612) 348-3388
Fax: (612) 348-8751
william.effertz@co.hennepin.mn.us

2nd Vice President

Cheryl Wall, SAMA
Wilkin County Assessor
P.O. Box 167
Breckenridge, MN 56520
Phone: (218) 643-7162
Fax: (218) 643-7169
cwall@co.wilkin.mn.us

Secretary / Treasurer:

Nancy Wojcik, SAMA
Brooklyn Center City Assessor
6301 Shingle Creek Parkway
Brooklyn Center, MN 55430
Ph: (763) 569-3357
Fax: (763) 569-3494
nwojcik@ci.brooklyn-center,mn.us

Immed. Past President:

Stephen Behrenbrinker, SAMA
CAE
St. Cloud City Assessor
400 2nd Street
St. Cloud, MN. 56301
Phone: (320) 650-3352
Fax: (320) 255-7205
stephen.behrenbrinker@ci.stcloud.mn.us

Region Directors:

Region I:

Loren Benz, SAMA
Wabasha County Assessor
625 Jefferson Ave
Wabasha, MN 55981
Phone: (651) 565-3669
Fax: (651) 565-2774
lbenz@co.wabasha.mn.us

Region II:

David Armstrong, SAMA
Le Sueur County Assessor
88 S. Park Avenue
Le Center, MN 56057
Ph: (507) 357-8215
Fax: (507) 357-6375
darmstrong@co.le-sueur.mn.us

Region III:

Greg Kramber, SAMA
Wright County Assessor
1746 50th St NE
Buffalo, MN 55313
Phone: (763) 682-7365
Fax: (763) 684-4553
Greg.kramber@co.wright.mn.us

Region IV:

Kyle Holms, SAMA
Carlton County Deputy Assessor
P.O. Box 117
Carlton, MN 55718
Ph: (218) 591-8991
Fax: (218)
Kyle.Holmes@co.carlton.mn.us

Region V:

Kathy Hillmer, SAMA
Redwood County Assessor
P.O. Box 130
Redwood Falls, MN. 56283
Phone: (507) 637-4008
Fax: (507) 637- 4009
kathy_h@co.redwood.mn.us

Region VI:

Lori Schwendemann, SAMA
Lac qui Parle County Assessor
600 6th St
Madison, MN 56256
Phone: (320) 598-3187
Fax: (320) 598-3125
lori.schwendemann@lqpc.com

Region VII:

Lee Brekke, SAMA
Wadena County Assessor
415 Jefferson St S
Wadena, MN 56482
Phone: (218) 631-7781
Fax: (218) 631-7754
Lee.brekke@co.wadena.mn.us

Region VIII:

Joseph Skerik, AMA
Beltrami County - City Assessor
619 Beltrami Ave NW
Bemidji, MN 56601
Phone: (218) 333-4146
Fax: (218) 333-4149
Joe.skerik@co.beltrami.mn.us

Region IX:

Stephen Baker, SAMA, CAE
Ramsey County Assessor
90 W. Plato – Suite 400
St. Paul, MN 55117
Ph: (651) 266-2005
Fax: (651) 266-2001
Stephen.l.baker@co.ramsey.mn.us

Committees Chairs:

Agricultural

Thomas Dybing, SAMA
Houston County Assessor
304 South Marshall
Caledonia, MN 55921
Ph: (507) 725-5801
Fax: (507) 725-2647
tom.dybing@co.houston.mn.us

Commercial/Industrial

James Atchison, SAMA, CAE
Appraisal Manager, Hennepin
A-2103 Govt. Center
Minneapolis, MN 55487
Phone: (612) 348-4567
Fax: (612) 348-8751
james.atchison@co.hennepin.mn.us

Editorial

Rebecca Malmquist, SAMA, CAE
City of Minnetonka
14600 Minnetonka Blvd
Minnetonka, MN 55345
Ph: (952) 939-8222
Fax: (952) 939-8243
rmalmquist@eminnetonka.com
editor@mnmaao.org

Education

Robert Wilson, SAMA, CAE
Edina City Assessor
4801 W 50th St
Edina, MN 55424
Ph: (952) 826-0426
Fax: (952) 826-0389
bwilson@ci.edina.mn.us

Finance

William Peterson, SAMA, CAE
Dakota County Assessor
1590 Highway 55
County Adm. Center
Hastings, MN 55033
Ph: (651) 438-4208
Fax: (651) 438-4469
bill.peterson@co.dakota.mn.us

Information Systems

Teresa Mitchell, SAMA, CAE
Dakota County Manager
1590 Highway 55
County Adm. Center
Hastings, MN 55033
Ph: (651) 438-4216
Fax: (651) 438-4469
teresa.mitchell@co.dakota.mn.us

Legislative

Steven W. Kuha, SAMA
Cass County Assessor
P.O. Box 3000
Walker, MN 56484
Ph: (218) 547-7239
Fax: (218) 547-7272
steve.kuha@co.cass.mn.us

Long Range Planning

Stephen Behrenbrinker, SAMA, CAE
St. Cloud City Assessor
400 2nd Street South
St. Cloud, MN 56301
Ph: (320) 650-3352
Fax: (320) 255-7205
stephen.behrenbrinker@ci.stcloud.mn.us

Membership and Awards

Jan Olsson, SAMA, RES
City of Plymouth
3400 Plymouth Blvd
Plymouth, MN 55447
Ph: (763) 509-5355
Fax: (763) 509-5060
jolsson@ci.plymouth.mn.us

Nominating

Michelle Bolen, SAMA
Isanti County Assessor
555 18th Ave Sw
Cambridge, MN. 55008
Ph: (763) 689-2752
Fax: (763) 689-8226
Michelle.bolen@co.isanti.mn.us

Research & Planning

Tom Houselog, SAMA
Rock County Land Records Director
P.O.Box 509
Luverne, MN 56156
Ph: (507) 283-5022
Fax: (507) 283-1343
tom.houselog@co.rock.mn.us

Rules and Resolutions

Marvin Anderson, SAMA
City of Brooklyn Park Assessor
5200 85th Ave N
Brooklyn Park, MN. 55443
Ph: (763) 493-8173
Fax: (763) 493-8391
marvina@ci.brooklyn-park.mn.us

Sales Ratio

John Keefe, SAMA
Chisago County Assessor
Chisago County Govt Ct
313 N Main Rm 246
Center City, MN. 55012
Ph: (651) 213-8555
Fax: (651) 213-8551
jekeefe@co.chisago.mn.us

Scholarship Committee

Stephen Behrenbrinker, SAMA, CAE
St. Cloud City Assessor
400 2nd Street South
St. Cloud, MN 56301
Ph: (320) 650-3352
Fax: (320) 255-7205
stephen.behrenbrinker@ci.stcloud.mn.us

Tax Court Committee

Jack Pasternacki, SAMA, CAE
City of Bloomington Assessor
1800 W. Old Shakopee Rd.
Bloomington, MN 55431
Ph: (952) 563-8708
Fax: (952) 563-4741
jpasternacki@ci.bloomington.mn.us

Weeklong Course Committee

Robert Wilson, SAMA, CAE
Edina City Assessor
4801 W 50th St
Edina, MN 55424
Ph: (952) 826-0426
Fax: (952) 826-0389
bwilson@ci.edina.mn.us

Conference Coordinator

Paul Knutson, SAMA, RES
Rice County Assessor
320 N.W. 3rd St., Suite 4
Faribault, MN 55021-6100
Ph: (507) 332-6102
Fax: (507) 332-5999
pknutson@co.rice.mn.us

Assistant Conference Coordinator

Tami Paulson, CMA
Sr. Appraiser Olmsted County
151 4th ST SE Assessor's Office
Rochester, MN 55904
Ph: (507) 285-8132
Fax: (507) 287-7186
Paulson.tami@co.olmsted.mn.us

Summer Seminar Coordinator

Kim Jensen, SAMA, CAE
Sr, Appraiser Hennepin County
Hennepin County Assessor's Office
A-2103 Government Center
Minneapolis, MN 55487
Ph: (612) 348-6106
Fax: (612) 348-8751
Kim.k.jensen@co.hennepin.mn.us

Site Selection

Stephen Behrenbrinker, SAMA, CAE
St. Cloud City Assessor
400 2nd Street South
St. Cloud, MN 56301
Ph: (320) 650-3352
Fax: (320) 255-7205
stephen.behrenbrinker@ci.stcloud.mn.us

Equal Eyes Editor

Rebecca Malmquist, SAMA, CAE
City of Minnetonka
14600 Minnetonka Blvd
Minnetonka, MN 55345
Ph: (952) 939-8222
Fax: (952) 939-8243
rmalmquist@eminnetonka.com
editor@mn.mao.org

Equal Eyes Associate Editor

Michael Stalberger, CMA
Department of Revenue
Mail Stop 3340
St Paul, MN 55146-3340
Ph: (651) 556-6071
Fax: (651) 556-3128
Michael.stalberger@state.mn.us

Weeklong Coordinator

Stephen Behrenbrinker, SAMA, CAE
St. Cloud City Assessor
400 2nd Street South
St. Cloud, MN 56301
Ph: (320) 650-3352
Fax: (320) 255-7205
stephen.behrenbrinker@ci.stcloud.mn.us

PVC Coordinator

David Armstrong, SAMA
Le Sueur County Assessor
88 S. Park Avenue
Le Center, MN 56057
Ph: (507) 357-8215
Fax: (507) 357-6375
darmstrong@co.le-sueur.mn.us

Membership Coordinator

Julie G. Roisen, SAMA, CAE

Blue Earth County Assessor

P.O. Box 3567

Mankato, MN 56001-3567

Ph: (507) 304-4257

Fax: (507) 304-4075

julie.roisen@co.blue-earth.mn.us

2009 Committees Chair and Members

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Equal Eyes

Rebecca Malmquist, Editor, Minnetonka
Michael Stalberger, Dept of Revenue

Membership Coordinator

Julie Roisen, Blue Earth County

Conference Coordinator

Paul Knutson, Rice County

Assistant Conference Coordinator

Tami Paulson, Olmsted County

Summer Seminar Coordinator

Kim Jensen, Hennepin County

PVC Coordinator

Dave Armstrong, LeSueur County

IAAO State Representatives

Jan Olsson, City of Plymouth
William Peterson, Dakota County
Mark Krupski, Olmsted County

NCRAAO Representatives

Jerry Lehman, Waseca County
Dave Armstrong, LeSueur County
Bill Effertz, Hennepin County

IAAO PDA Representatives

Stephen Behrenbrinker, City of St. Cloud
Theresa Mitchell, Dakota County

2008 Conference Committee

To be named

MAAO Weeklong Course Committee

Bob Wilson, City of Edina, Chair
Keith Albertson, Board of Assessors
John Hagen, Department of Revenue
Steve Behrenbrinker (non-voting) City of St. Cloud

Silent Auction Committee

Jane Grossinger, City of St. Michael
Amy Rausch, Meeker County
Keri Rath, Meeker County

Site Selection

Stephen Behrenbrinker, City of St. Cloud
Dan Weber, Kanabec County
Kim Jensen, Hennepin County
Paul Knutson, Rice County

OTHER SUPPORT COMMITTEES
Department of Revenue Study Groups

Grain Elevator Committee
(Subcommittee of the Ag Committee)

Bob Anderson, Meeker County
Tom Houselog, Rock County
Byron Swart, Nobles County
Gale Bondhus, Cottonwood County
Loren Johnson, Clay County
Tom Nash, DOR
Deb Volkert, DOR

CREP Committee

Lori Schwendemann, Lac qui Parle County
Lois Sumerfelt, Traverse County
Carol Schutz, Chippewa County
Lorna Sandvik, Roseau County
Doug Bruns, Renville County
Al Heim, DOR
Leanna Sartin, DOR

Green Acres/Ag Committee

Steve Hacken, Winona County, Region 1
Gloria Pinke, Dakota County, Region 9
Gale Zimmerman, Morrison County
Wendell Engelstad, Dodge County
Tom Houselog, Rock County
Steve Kuha, Cass County
Rob Vanasek, Legis. Liaison

DOR

John Hagen, Lead
Steve Hurni
Lloyd McCormick
Al Heim
Jacquelyn Betz (Report Writer)

Resorts Committee

Region 1 – none
Region 2 – none
Pat Stotz, Mille Lacs County, Region 3
Steve Kuha, Cass County, Region 4
Region 5 – none
Region 6 – none
Steve Skoog, Becker County, Region 7
Keith Albertsen, Douglas County, Region 7
Duane Ebbighausen, Beltrami County, Region 8
Bill Effertz, Hennepin County, Region 9

DOR

Gary Amundson, Lead
Brad Averbeck
Tom Nash
John Hagen
Jacquelyn Betz (Report Writer)

Timber Woodlands Committee

Tom Dybing, Houston County, Region 1
Region 2 – none
Region 3 – none
Mel Hintz, St. Louis County, Region 4
Dale Smith, Carlton County, Region 4
Tom Gilmore, Itasca County, Region 4
Steve Kuha, Cass County, Region 4
Region 5 – none
Region 6 – none
Bob Hansen, Hubbard County, Region 7
Don Holm, Clearwater County, Region 8

DOR

Stephanie Nyhus (Lead and Report Writer)
Gary Amundson
Larry Austin
John Hagen
Joan Seelen
Julie Rosalez

Res-Seasonal Rec Committee

Steve Skoog, Becker County
Gary Grossinger, Stearns County
Steve Kuha, Cass County
Mel Hintz, St. Louis County
Jacquelyn Betz, DOR
Gary Amundson, DOR, Chair
Brad Averbeck, DOR

4D Committee

Tom May, Hennepin County
Al Whitcomb, Dakota County
Duane Ebbighausen, Beltrami Count
Larry Austin, DOR
Gordon Folkman, DOR
John Hagen, DOR
Leanna Sartin, DOR
Lance Staricha, DOR

Oversight Advisory Committee

Bill Peterson, Dakota County
Steve Behrenbrinker, City of St. Cloud
Tom May, Hennepin County
Judy Thorstad, Stevens County
Larry Austin, DOR
John Hagen, DOR
Gordon Folkman, DOR, Chair
Keith Albertson, Douglas County
Karen Baker, House Research
Jack Paulson, Senate Research

MAAO Committees and Personnel Summaries

Agricultural Committee

The mission of this committee is to be the “eyes and ears” of the Association on agricultural topics and issues as they come to the forefront in today’s work environment. After all members are appointed, we correspond through e-mail to poll each member as to his or her concerns. A major objective is to continue to update the Grain Elevator Cost Schedule that was created in 2005. The primary goal of this committee is to assist the Minnesota Department of Revenue in implementing guidelines that we can all agree upon and use. This committee consists of one member from each Region and a chairperson for a total of 10 members.

Commercial/Industrial Committee

The Commercial / Industrial Committee is made up of MAAO Members with an interest valuation of Commercial, Industrial, and Apartment properties.

The four- member committee seeks willing and active members that can bring different commercial appraiser backgrounds, experiences, and perspective to the committee. The Mission/Purpose of the Commercial/Industrial Committees is: “To provide on a state wide basis, the necessary tools to commercial appraisers through education and support to ensure equitable and defensible commercial, industrial, and apartment assessments.” In addition, to several ongoing projects, the Commercial / Industrial Committee plans to work with the Information Systems Committee to pursue putting examples of different forms, surveys, letters, etc. on the Members Only portion of the MAAO web site. These can then be used by Commercial Appraisers statewide, for revaluation, new construction, and throughout the appeals process. The committee consists of members throughout the state.

With the assistance of the Membership Coordinator, the committee will send out a state wide request for examples of materials that appraisers are currently utilizing, as well as, what other materials may be helpful. The Commercial / Industrial Committee will continue maintaining the database of sales for Hotel/Motels on a statewide basis. We request that the local assessors provide us with the sales information and property data in a timely manner. The sales of Hotel/Motels in the Metro area will be maintained in the Assessor Commercial Exchange (ACE).

Conference Committee

This is a committee that is appointed annually to assist the conference coordinators with the planning and presentation of the MAAO Annual Conference. The committee is usually made up of MAAO members in the regions where the conference is being held. They provide assistance based on their knowledge of the local resources and work with the conference site to provide a comfortable professional environment for the attendees.

Education Committee

The Education Committee's mission is found in the MAAO Constitution and By-Laws: "It shall be the purpose of the Education Committee to study educational matters beneficial towards the improvement of the assessment profession in the State of Minnesota." The primary responsibility of the committee is to coordinate with the MAAO Executive Board, Department of Revenue and State Board of Assessors in staging Summer Seminars, Fall Conference Seminars and the Property Valuation Course. The committee meets three times a year, during the months of August, November, and January to discuss educational topics and recruit instructors. The committee strives to provide continuing education that benefits assessors with varying levels of experience, education and responsibilities. The members are from each of the nine MAAO Regions.

Editorial Board

This seven-member committee is responsible the management of the Association publication "Equal Eyes".

Finance Committee

The traditional function of the four-member Finance Committee of MAAO is to review the financial activities of the MAAO accounts and review the record-keeping practices and procedures of all the financial officers. The purpose of the Finance Committee is to check the financial accounts, carry out an audit of the financial accounts of MAAO and to establish accurate and/or efficient accounting practices and report to the Executive Board the findings of the Committee.

Information Services Committee

The charge of this eight-member committee is to provide the Association with technical assistance using the best and most feasible technology available. Most, if not all, of the energy in the recent past has been focused on the development of the web site. The goal of the committee then is to develop strategies that utilize that medium as efficiently and effectively as possible while exploring all other technological means of assisting the organization. The major task of the committee is the design and maintenance of the MAAO web site.

The Committee is constantly pursuing improvements in content and design of the web site, keeping on top of improvements in available technology. Short-term goals are to make enhancements in site design and editing. Long-term goals are to provide a utility to manage registrations and dues payments.

Legislative Committee

This thirteen-member MAAO legislative committee is currently undergoing some groundbreaking changes in the way we will be doing business on behalf of the membership of MAAO. The committee and its members have actively participated during the legislative sessions on behalf of MAAO. In 2005, MAAO selected Robert M. Vanasek to become the first MAAO Legislative Representative. He works closely with the MAAO Legislative Committee and the Minnesota Department of Revenue to be a resource for legislators that are considering legislation that affects the property tax system and assessors. Even though we feel that we have had a successful presence before the legislature, we also recognize that there may be ways to improve and build on what we have previously done. Many organizations similar to ours have enlisted the assistance of consultants and lobbyists to further their endeavors. Beginning with the 2006 legislative session we will now be working with an experienced individual who will direct us in ways to perform our mission even more successfully.

Long Range Planning Committee

The main purpose of this four-member committee is to set the budget for the upcoming year. The committee consists of the immediate past President, 1st and 2nd Vice Presidents and the Secretary/Treasurer of MAAO. The committee looks at last year's budget, receives requests from committee chairs for next year's budget and meets with the membership coordinator, conference coordinator and education chair to project income for the next year.

Membership and Awards Committee

The purpose of this five-member committee is to recognize and honor current members for their service to MAAO and recruit new members through the promotion of the organization at educational and MAAO functions. Duties include purchasing promotional items; determining longevity awards from the MAAO web site; creating certificates, plaques and awards for years of service, scholarship recipients, retirees, Top Pen participants and the out-going President, etc. Responsibilities are the purchasing and storing of promotional items as well as transporting them to MAAO events; displaying MAAO materials to entice new members and delivering the multiple certificates and awards in a timely manner.

Research and Planning Committee

The Research and Planning Committee is made up of the 2nd Vice President of MAAO and other members as needed. The purpose of the committee is to undertake specific tasks as assigned by the President.

Rules and Resolutions Committee

The three-member Rules and Resolutions Committee solicits additions, revisions and corrections to the MAAO Constitution and By-laws from the membership a minimum of 110 days before the annual conference. Once a proposed change had been received, the committee then disseminates the proposal to the membership a month before the annual meeting. The committee reviews the constitution and by-laws annually and suggests revisions to the Executive Board.

Site Selection Committee

This committee consists of four members including the conference coordinator. The committee usually consists of a member from the metro area and one from out state Minnesota. The purpose of the committee is to solicit proposals from potential conference site facilities and then present these proposals to the MAAO Executive Board that makes that makes the final selection. Selection is made years in advance for the best possible locations and rates.

Tax Court Committee

The mission of the seven-member Tax Court Committee is: "The MAAO Tax Court Committee will be responsive to member's needs regarding assistance in cases before the Minnesota Tax Court, and will work to improve the appraisal expertise, case management and court testimony of Minnesota assessors". The Tax Court Committee supports membership in matters pertaining to the Minnesota Tax Court, addressing issues and concerns of assessors statewide relating to appeals. The committee has organized numerous educational offerings, meetings on specific types of appeals, and offered individual help on an ad hoc basis as needed for assessors with court cases. Future goals of the committee include organizational issues and use of the association's web site.

Nominating Committee

Purpose/Mission Statement of the Nominating Committee: The Nominating Committee shall make recommendations to MAAO's Annual Meeting the names of viable candidates for election. It is the mission of this committee to present candidates for election to the Executive Board who will govern MAAO by fulfilling the objectives and purpose of this organization. I will summarize the duties of our committee as stated in Article IV –Elections of the Minnesota Association of Assessing Officers Constitution & By-Laws. The MAAO Constitution is located and can be referenced on the Home page of the MAAO web site. The Nominating Committee shall decide upon and make recommendations to the annual meeting the names of candidates for election. In order to qualify for candidacy you must be a Regular Member, in good standing, to serve as an officer, director and/or committee chairperson (Article I – Membership). No member of the Nominating Committee shall be eligible for office by action of the Nominating Committee. At the annual election there shall be elected a President, 1st Vice-President, 2nd Vice-President, and a Secretary-Treasurer, when his/her term expires, all of whom constitute the Officers of the Association. To complete the Executive Board there shall be elected the required number of Directors in any given year. The Nominating Committee shall select nominees for each expiring officership to serve one (1) year terms. The exceptions to the previous statement are the Secretary-Treasurer and the Directors from each region who serve for two (2) year terms and they can serve office for up to two (2) consecutive terms. One Director shall be elected from each of the regions as outlined in Article III of the By-Laws. On every even-numbered calendar year, Directors shall be elected from Regions I, II, III, IV, and IX. On odd-numbered calendar years, Directors shall be elected from Regions V, VI, VII, and VIII. Additional names may be placed in nominations at the time of balloting by any Regular or Associate I Member. Voting shall be done by individuals who are Regular or Associate I Members with each member having the right to cast one (1) ballot. Proxies will not be recognized. Newly elected Officers and Directors shall take office thirty (30) days after being duly elected. The Association has traditionally tried to alternate the President, 1st Vice-President, and the 2nd Vice-President between the metro region and the out-state regions to provide a balanced representation. This is a three-member committee.

Sales Ratio Committee

Mission Statement of the nine-member Sales Ratio Committee: "The Sales Ratio Committee of the Minnesota Association of Assessing Officers is committed to improving the quality and fairness of the Minnesota property tax system. This will be accomplished through education and training and by assisting in the development, implementation, and refinement of a sales ratio system that accurately measures the quality of the assessment and that is equally useful to both assessors and oversight agencies." Our goal is that by furthering the utilization and understanding of the IAAO Sales Ratio Standards we hope to insure equity and excellence in Minnesota Assessment.

Committee Goals

Long Term

- Consider Leased Fee vs. Fee Simple value adjustment methodology.
- Establishing a valid MN sales ratio study system that employs only one study period for a given assessment.
- Forming a partnership with the Department of Revenue to help leverage State Drive for Excellence resources into enhanced sales ratio and property tax systems.

Scholarship Committee

The purpose of this five-member committee is to review applications for the Dan Franklin Scholarship and award scholarships to candidates that demonstrate financial need. The committee consists of MAAO's Immediate Past President, 1st Vice President, 2nd Vice President, Secretary-Treasurer and Education Committee Chairperson. A Scholarship Coordinator is appointed by the President to assist the committee and provide consistency in the scholarship process. Individuals are not required to be members of MAAO to apply. A first year paid membership is included to the student, affiliate or associate level as part of the award. The membership is paid for by MAAO. The principal money of the Dan Franklin Memorial Scholarship Fund shall not be distributed. Scholarships will be awarded and funded by interest accrued only on the fund's principal balance. The Executive Board voted to award two \$750.00 scholarships that will be presented at the Summer Seminars.

The committee also awards up to five weeklong course scholarships to promote the assessing industry and professionalism, of which up to two may be given to local assessors who pay their own educational expenses and are pursuing an advanced assessor level of licensure.

Background: In 1998 the MAAO established an educational scholarship in memory of Dan Franklin who passed away in 1997. Dan was always a promoter of assessor education and served diligently on the MAAO Education Committee. Dan was instrumental in the development of the "Minnesota Property Valuation Short Course" (which is now called MAAO Property Valuation Course.)

Professional Development Committee

The purpose of this three-member committee is to be a resource for members striving to achieve their professional goals of a higher Minnesota level of licensure or a professional designation with the International Association of Assessing Officers (IAAO). This committee maintains a list of IAAO members and designation candidates and helps provide answers to their education and designation questions or issues. The committee ensures that the regional mentorship program is in place annually and updates the Assessor Resource Toolkits as needed.

Weeklong Course Committee (WCC)

The following is a summary of the duties and responsibilities of this four-member committee; which began in 2006.

- Supervises the activities of the weeklong course coordinator on an on-going basis
- Sets policy for weeklong courses or recommends policy to MAAO Executive Board
- Appoints lead instructors, secondary instructors, instructor trainees, authors
- Annually reviews course materials and direct enhancements, updates and revisions
- Meets with coordinator and instructors to review issues and course scheduling as needed
- Approves annual calendar and location of course offerings
- Establishes an annual budget, goals, establishes fees, instructor honorariums, reviews income and expenses, makes recommendations to the MAAO Executive Board for use of funds
- Directs coordinator to pay expenses as needed
- Provides direction to the coordinator on issues related to the development, facilitation instruction and review of the weeklong courses as needed

Job Descriptions for Paid Positions

Managing Editor Editorial Board Chair

This position is responsible for performing the tasks of collecting, editing and layout of all Equal Eyes publications. This position is responsible for the creation of each issue of Equal Eyes and also leading the Editorial Board.

Essential Job Functions:

- Solicit information and articles for Equal Eyes (EE).
- Maintains MAAO history of EE.
- Edits and proofs article for EE.
- Reports to Executive Board at meetings and as needed about the activities of the Editorial Board.
- Works with membership to develop ideas for articles.
- Works with members of the DOR to obtain information for EE.
- Coordinates meetings for the Editorial Board.
- Creates and manages the Editorial Board budget and requests for the Executive Board.
- Works with other MAAO Committee Chairs to gather article information.
- Performs the layout, creation, editing of each issue of EE.
- Stays in contact with the IAAO Director of Publications.

Other Job Functions: Makes numerous phone calls and writes numerous emails to stay in touch with membership. Assists other committees with gathering historical information, as needed.

Knowledge, Skills and Abilities:

Knowledge of:

- Publication software and printing procedures.
- Numerous computer software and hardware.
- MAAO procedures, policies and rules.
- Functions and operations numerous MAAO committees.

Ability to:

- Be diplomatic and cooperative in dealings with membership.
- Communicate clearly and concisely, both orally and in writing.
- Establish and maintain effective relationships with DOR officials, State Board of Assessors, MAAO Executive Board, Committee Chairs, and members.
- Effectively manage and prioritize workload and time commitments.

Associate Editor

Required Qualifications:

Computer Access (preferably home and work)

Email Access

Attendance at four Editorial Board meetings a year

Dedication to the Promotion of MAAO and Equal Eyes

Desired Qualifications:

Digital Photography experience

Graphic experience

Proofreading/Editing skills and experience

Information:

This position involves time sensitive deadlines and extensive involvement with the Editor. The Associate Editor is responsible for the proofreading and editing of articles submitted. Also responsible for contacting regular and potential authors for the collection of articles which involves emails and phone contact.

This position is also responsible for the creation and writing of articles as needed.

The Associate Editor is responsible for attending four Editorial Board meetings per year. These meetings are held in conjunction with Summer Seminars (May) and the Fall Conference (September/October) and at two other times during the year. The MAAO will reimburse mileage, meals, and/or hotel expenses for these meetings. The time spent on the phone, on the computer and at the meeting requires approval by your supervisor prior to accepting the position.

This position is not elected and does not have a set term. We are looking for some one who finds the magazine interesting and considers working on the publication of Equal Eyes as challenging and fun.

This position will also serve as a back up to the Editor/Chair, if necessary, attending Executive Board or other meetings.

Property Valuation Course (PVC) Coordinator

August.

Update Education Committee on upcoming PVC. Contact instructors to confirm they will be instructing and what they may need for equipment. Conference coordinator mails PVC registration forms to all licensed assessors. PVC Coordinator receives all registration forms and money. Money is given to Conference coordinator in Sept, at Fall Conference and November Education Committee Meeting.

October.

Contact sites where PVC will be held and give them a count on number attending, also contact instructors with number attending.

Mail list of all attendees to instructors.

Contact an assessor that has signed up for PVC and ask them to work with instructor at PVC. This person will be the contact site person, collect rosters and review sheets and help instructor when needed.

November.

Make sure that all rosters and review sheets have been send to PVC coordinator.

Organize all review sheets and e-mail to Education Committee members.

Review rosters to make sure everyone has paid.

Review all expense sheets, ok them and mail to conference coordinator to be paid.

Send PVC rosters to State Board of Assessors.

Meet with Ed. Comm. members and review PVC. And set up the next year PVC.

January

Finalize PVC that will be held in fall.

Summer Seminar Coordinator

August

Meet with Education Committee to review seminars that were held in May. Go over Summer Seminar review sheets and offer suggestions for the next year Summer Seminars. Work with Education Committee to come up with seminars and instructors for the next year summer seminars. Assign committee members certain seminars to see if the recommended instructor will be able to do seminar. Go over Hotel commendations and service to see if improvements need to be made. Review evening event site and meal and set site for the next year.

November

Review list of proposed seminars to see which ones will be offered. Should have a minimum of 16 seminars. Determine which seminars will be offered and when.

Meet with Holiday Inn to discuss concerns that Education Committee may have.

January

Set seminars that will be offered. Name, address, Phone # and e-mail of all instructors.

Cost for each seminar; meet with conference coordinator to set fees for summer seminar to take to Executive Board in February.

Get seminar description from each instructor, forward seminar description to conference coordinator.

February

Send letter inviting Commissioner of Revenue to speak at Department of Revenue session at summer seminar.

April

Contact each instructor to confirm that they are still instructing at summer seminar and get equipment needs for seminar. Send equipment needs and list of seminars to Holiday Inn.

May

Summer Seminar and conference coordinator meet with Holiday Inn to review meeting and banquet requirements.

Call the Evening Event site with count and time.

Give Holiday Inn final counts for summer seminars.

Meet with Education Committee on Tuesday before seminars to organize seminar registrations.

Wednesday & Thursday of seminars coordinator is contact person for Holiday Inn. Trouble shoot for those two days.

Pick up all seminar rosters and review sheets, get input from instructors.

Summer Seminar coordinator and conference Coordinator meet with Holiday Inn to review bill and to exchange ideas on how to improve seminars.

Send thank you notes to all instructors.

Send Seminar rosters to State Board of Assessors.

Organize all review sheets and e-mail to Education Committee members.

Conference Coordinator Assistant

Job details for the Fall Conference include:

- Work with Education Committee to establish conference seminars
- Working with local host committee/conference coordinator/hotel for seminar rooms
- Coordinating instructor needs (A/V, copies, etc....)
- Coordinating course descriptions for publication/registration
- Monitor seminars
- Coordinate seminar attendance records for Continuing Education Credits
- Coordinate/compile conference evaluations

Membership Coordinator

This position is responsible for the management of the membership records, which includes maintaining a current, accurate database of the membership including years of service and collection of dues.

Secretary-Treasurer

This position is to be a responsible custodian of all official records of the Association. The Secretary-Treasurer is required to keep all minutes of Executive Board meetings. The Secretary-Treasurer shall keep the financial books of the Association and shall disburse funds at the direction of the Executive Board. This person should also report in detail, at the Annual Meeting and at such other times as directed on the financial condition of the Association.

Essential Job Functions:

Attend all Executive Board Meetings and functions. Give notice to members of all Annual, Special and Executive Board Meetings. Furnish a copy of the minutes of all meetings within 60 days for the Annual and Special meeting and 30 days for the Executive Board Meetings. Keep financial records of the Dan Franklin Scholarship Fund Keep financial records of all investments. Keep financial records of income and expenses that aren't in conjunction with a Conference, (Conference Coordinator keeps conference income and expense information) by verifying claims, writing checks and balance the checkbook. Create and keep a filing system to be used often during the year. Make all arrangements and negotiate contracts for meetings. Prepare Agenda, reminders, and minutes for all meetings. Prepare all financial reports to the membership for all meetings and also as requested. Coordinate accounting for all dues with the Membership Coordinator. Work with accountant for filing of all Income Tax, Quarterly Reports, W-4s, W-2s etc. Keep track of any Petty Cash accounts kept by members. Keep track of the budgets for each committee and report to chairs as requested. Send flowers, cards etc. as requested by membership. Submit officer information to IAAO Send out invoices for Job Mailings and keep job listing. Keep all officer, committee chairs, committee members and region director information and make available to Executive Board and to the IS coordinator to post on the web site. Order envelopes, check blanks etc. as needed. Keep all Historical Financial Records and Minutes. Make periodic bank deposits.

Other Job Functions:

Periodic contacts with vendors.

Assist all members, committee chairs and members and Executive Officers with any questions they may have through e-mail or via telephone.

Knowledge and Skills:

Knowledge of:

- MAAO policies, procedures and functions of the organization.
- Quicken Program and use of a laptop computer.
- Word or similar program for minutes.
- Excel or similar spreadsheet application.
- Balance all financial accounts.

Required Qualifications:

- Ability to attend all Executive Board Meetings, Summer Seminars and Fall Conference.
- Have access to Email for all correspondence.
- Have computer access (Helpful if you can have access through work for daytime questions)
- Have internet access to use for financial activities

Conference Coordinator

Duties of the Conference Coordinator: (from the by-laws)

- 1, Promote attendance at the Annual Meeting and Conferences.
2. Provide continuity between site selection and planning committees as to financial arrangements and Association needs.
3. Act as treasurer for receiving and dispersing the monies of a special conference fund. These monies shall remain segregated and kept apart from the bookkeeping of other Association activities.
4. Provide a final internal audited accounting and a transfer of the balance from the preceding conference. This shall be accomplished at the organizational meeting of the ensuing administration.

Some of the most enjoyable and memorable events in an assessor's career have occurred when we have parleyed at our annual events. The conference coordinator is in the feel good business. The coordinator tries to create a feel good atmosphere and create feel good memories, feeling good for stepping up your educational credentials, feeling good for new seeing new conference hotels, feeling good about seeing different parts of Minnesota and feeling good that your membership fees for MAAO have not increased in decades.

How does the conference coordinator do all this? The first thing is by promoting attendance at our annual meeting and other events sponsored by the MAAO. Secondly by coordinating with the site selection committees to guarantee a site that accommodates our group. Thirdly by working with the local hosts to showcase the location and guarantee that the association needs are met.

The coordinator signs contracts, sets fee, collects and disburses monies so as to not put MAAO in harms way. The proceeds are disbursed back to the MAAO treasury and help to keep our annual membership fees low.

Weeklong Course Coordinator

This position is responsible for the coordination of the weeklong courses and work closely with the instructors and the Weeklong Course Committee (WCC). The position is a non-voting member of the WCC.

This position has the following responsibilities:

- Recruits and recommends to the Committee lead instructors, secondary instructors and alternate instructors
- Annually reviews course materials and exam content with instructors to determine any enhancements or updates necessary
- Regularly meets with the Committee to review issues and course scheduling
- Obtains feedback from students regarding course content and instruction quality
- Provides information and feedback to the Committee
- Prepares an annual report regarding the weeklong course activities
- Responds to problems related to course materials, instructors or logistics
- Establish budget and works out details with Finance Committee and MAAO Secretary-Treasurer
- Answer phone calls, e-mails, and mail regarding questions about courses and logistics
- Reviews registrant lists to determine registration issues, sends out regular reminders for registrants to register
- Monitor the progress of instruction materials
- Develop any assessor related materials that may need to be part of courses
- Instruct the assessor portion of any course as needed
- Orders text books, arranges for purchases, copying, parking, meals, refreshments, AV equipment as needed.
- Maintain mailing lists, exams, records of courses
- Monitor exams for quality and pass-fail rates
- Work with instructors on issues
- Assist in the development and instruction of courses as needed
- Locate facilities in St. Cloud and in the metro area for classroom availability.
- Monitor income and expenses
- Follow-up to make sure all issues are resolved
- Develop brochure for mailing and e-mail, provide info to Equal Eyes
- Manage exam challenges with scheduling, testing, grading and sending results to candidate and board of assessors.
- Mail course materials to students as needed
- Collect fees and submits to MAAO Secretary-Treasurer
- Promote courses at seminars and conferences
- Attend first day of all courses to introduce instructor, answer questions, resolve issues, monitor course during the week
- Recommends to the Committee the annual education calendars
- Recommends to the Committee course requirements and expectations
- Recommends to the Committee the course fees, annual budget and instructor honorariums
- Recommends to the Committee the appointment of instructors, secondary instructors and alternate instructors
- Recommends to the Committee that a course be re-written or updated and be involved with the selection of the author(s).
- Recommends to the Committee purchases, payments of expenses and use of revenues.
- Recommends policy to the Committee or MAAO Executive Board

Chairperson, Information Services (IS) Committee

The chair of the IS Committee is responsible for the design, development and maintenance of the MAAO website. The Committee, under the direction of the Chairperson, receives information from MAAO executive officers, Committee chairpersons, public information resources or other reliable sources and posts appropriate and interesting information to the site. Position requirements: The IS Chairperson should be knowledgeable and proficient in Microsoft Windows® operating system, Microsoft Word, internet browsers (most notably Microsoft Internet Explorer®). He/She should be proficient at creating PDF documents or converting other electronic documents to a PDF format. He/She must have access to high speed Internet service providers (T1, DSL or Cable Modem) preferably from home and office. The Chair must be able to attend MAAO Executive Board meetings (approximately four) per year, IS Committee meetings as deemed necessary and called by the Chair, and to meet with or consult with information technology advisors from time to time. He/She must be able to devote sufficient time either at work or at home to fulfill the role.

Job Descriptions for Non-Paid Positions

Scholarship Coordinator

This position created in 2007 is responsible for the collection and processing of scholarship applications for the Scholarship Committee. Scholarships are available for MAAO weeklong courses and for students in the Real Estate Major program of Studies at St. Cloud State University. The coordinator is a non-voting member of the MAAO Scholarship Committee.

IAAO Representative

The purpose of this position is to provide information from IAAO to the membership. This includes educational offerings, conferences and workshops. They can provide assistance to members regarding IAAO membership and any membership issues. They promote IAAO at all MAAO functions. Duties include ordering an IAAO display and promotional goods from IAAO headquarters. Responsibilities include transporting the promotional items to and from each conference, displaying the items and encouraging IAAO membership.

NCRAAO Representative

This person attends the annual North Central Region Association of Assessing Officers (NCRAAO) representing MAAO. MAAO hosts the annual conference once every years, during that year the MAAO President is also the President of NCRAAO. MAAO will be host in

Region Director

The Region Director shall supervise the operations and activities of the Association in the Region represented, and shall perform such other duties as may be assigned by the President or Executive Board.

Job Functions include:

- Attend all Executive Board meetings and functions. If unable to attend, have an approved proxy attend.
- Report to the Executive Board the Region's activities, special events, retirements and employment changes.
- Bring any ideas or concerns of the Region to the Executive Board.
- Represent Region on issues that are discussed at the Executive Board meeting and vote according to Region's stand on issues.
- Provide MAAO 2nd Vice President with the names of any members from the Region that are deceased.
- At the annual conference, report the Region's annual activities
- Attend all Region meetings and functions, if unable to attend notify Region President.
- Report back to the Region on items of importance from the Executive Board meetings.

- Announce employment changes in the Region
- Notify the MAAO President and the Membership and Awards Committee of retirements in the Region.
- Submit Regional news to Equal Eyes.
- Encourage MAAO membership and attendance at MAAO functions
- Regional Director, or their appointee, will serve as Region Mentor
- Have knowledge of MAAO policies and procedures.

County Assessor Directory

Aitkin

Mike Dangers
209 2nd Street NW
Aitkin, MN 56431
Phone: (218) 927-7312
Email: mike.dangers@co.aitkin.mn.us

Anoka

Michael Sutherland
2100 3rd Ave
Anoka, MN 55303
Phone: (763) 323-5499
Email:
mike.sutherland@co.anoka.mn.us

Becker

Steve Skoog
PO Box 787
Detroit Lakes, MN 56544
Phone: (218) 846-7300
Email: slskoog@co.becker.mn.us

Beltrami

Duane Ebbighausen
619 Beltrami Ave
Bemidji, MN 56601-0006
Phone: (218) 759-4114
Email:
assessor.beltrami@co.beltrami.mn.us

Benton

Brian Koester
PO Box 129
Foley, MN 56329
Phone: (320) 968-5020
Email: bkoester@co.benton.mn.us

Big Stone

Sandra Vold
20 SE 2nd St
Ortonville, MN 56278
Phone: (320) 839-3272
Email: sandy_v@co.big-stone.mn.us

Blue Earth

Julie Roisen
PO Box 3567
Mankato, MN 56001
Phone: (507) 304-4257
Email: julie.roisen@co.blue-earth.mn.us

Brown

Judy Friesen
PO Box 248
New Ulm, MN 56073-0248
Phone: (507) 233-6609
Email: judy.friesen@co.brown.mn.us

Carlton

Marci Moreland
301 Walnut St PO Box 440
Carlton, MN 55718-0440
Phone: (218) 384-9149
Email:
marci.moreland@co.carlton.mn.us

Carver

Angie Johnson
600 E 4th St
Chaska, MN 55318
Phone: (952) 361-1960
Email: ajohnson@co.carver.mn.us

Cass

Steven Kuha
PO Box 3000
Walker, MN 56484
Phone: (218) 547-7239
Email: steve.kuha@co.cass.mn.us

Chippewa

Carol Schutz
629 N 11th St
Montevideo, MN 56265
Phone: (320) 269-7696
Email: cschutz@co.chippewa.mn.us

Chisago

John Keefe
313 N Main St
Center City, MN 55012
Phone: (651) 231-0401
Email: jkeefe@co.chisago.mn.us

Clay

Loren Johnson
PO Box 280
Moorhead, MN 56560
Phone: (218) 299-5017
Email: loren.johnson@co.clay.mn.us

Clearwater

Cheryl Grover
213 Main Ave N
Bagley, MN 56621
Phone: (218) 694-6260
Email:
cheryl.grover@co.clearwater.mn.us

Cook

Mary Black
411 W 2nd St
Grand Marais, MN 55604-1150
Phone: (218) 387-3653
Email: mary.black@co.cook.mn.us

Cottonwood

Gale Bondhus
900 3rd Ave
Windom, MN 56101
Phone: (507) 831-2458
Email:
assessor.cottonwood@co.cottonwood.mn.us

Crow Wing

Martyn Schmidt
326 Laurel St
Brainerd, MN 56401
Phone: (218) 824-1009
Email: martys@co.crow-wing.mn.us

Dakota

William Peterson
1590 W Highway 55
Hastings, MN 55033
Phone: (651) 438-4208
Email: bill.peterson@co.dakota.mn.us

Dodge

Wendell Engelstad
22 East 6th Street
Mantorville, MN 55955
Phone: (507) 635-6245
Email:
wendell.engelstad@co.dodge.mn.us

Douglas

Keith Albertson
305 8th Ave W
Alexandria, MN 56308-1758
Phone: (320) 762-3884
Email:
keith.albertson@co.douglas.mn.us

Faribault

Susan Wiltse
PO Box 130
Blue Earth, MN 56013
Phone: (507) 526-6201
Email: sue.wiltse@co.faribault.mn.us

Fillmore

Cynthia Blagsvedt
PO Box 67
Preston, MN 55964
Phone: (507) 765-2670
Email: bblagsvedt@co.fillmore.mn.us

Freeborn

Ryan Rasmusson
411 S Broadway PO Box 1147
Albert Lea, MN 56007
Phone: (507) 377-5176
Email:
ryan.rasmusson@co.freeborn.mn.us

County Assessor Directory

Goodhue

Peggy Trebil
509 W 5th St Box 408
Red Wing, MN 55066
Phone: (651) 385-3006
Email:
peggy.trebil@co.goodhue.mn.us

Grant

Susan Lohse
PO Box 1007
Elbow Lake, MN 56531-1007
Phone: (218) 685-4644
Email: suzie.lohse@co.grant.mn.us

Hennepin

Thomas May
A-2103 Government Center
Minneapolis, MN 55487
Phone: (612) 348-3046
Email: tom.may@co.hennepin.mn.us

Houston

Thomas Dybing
304 South Marshall
Caledonia, MN 55921
Phone: (507) 725-5801
Email: tom.dybing@co.houston.mn.us

Hubbard

Bob Hansen
301 Court Ave
Park Rapids, MN 56470-1483
Phone: (218) 732-3452
bhansen@co.hubbard.mn.us

Isanti

Michelle Bolen
555 18th Ave SW
Cambridge, MN 55008-9386
Phone: (763) 689-2752
Email:
michelle.bolen@co.isanti.mn.us

Itasca

VACANT

Jackson

Farley Grunig
405 4th St
Jackson, MN 56403
Phone: (507) 847-4033
Email:
Farley.grunig@co.jackson.mn.us

Kanabec

Dan Weber
18 N Vine #271
Mora, MN 55051
Phone: (320) 679-6422
Email: dan.weber@co.kanabec.mn.us

Kandiyohi

Tim Falkum
400 Benson Ave SW
Willmar, MN 56201
Phone: (320) 231-6200
Email: tim_f@co.kandiyohi.mn.us

Kittson

Marian Paulson
410 S 5th St #206
Hallock, MN 56728
Phone: (218) 843-3615
Email: mpaulson@co.kittson.mn.us

Koochiching

Marty Cody
1311 Eleventh St
International Falls, MN 56649
Phone: (218) 283.1121
Email:
marty.cody@co.koochiching.mn.us

Lac Qui Parle

Lori Schwendemann
600 6th St
Madison, MN 56256
Phone: (320) 598-3187
Email:
lori.schwendemann@lqpc.com

Lake

Jack Renick
601 3rd Ave
Two Harbors, MN 55616
Phone: (218) 834-8313
Email: jack.renick@co.lake.mn.us

Lake of the Woods

Wayne Bendickson
PO Box 808
Baudette, MN 56623
Phone: (218) 634-2536
Email: wayne_b@co.lake-of-the-woods.mn.us

Le Sueur

David Armstrong
88 South Park Ave
Le Center, MN 56057
Phone: (507) 357-8215
Email: darmstrong@co.le-sueur.mn.us

Lincoln

Bruce Nielson
PO Box 119
Ivanhoe, MN 56142
Phone: (507) 694-1441
Email: bnielsen@co.lincoln.mn.us

Lyon

Dean Champine
607 W Main St
Marshall, MN 56258
Phone: (507) 537-6731
Email: deanchampine@co.lyon.mn.us

McLeod

Sue Schulz
2383 Hennepin Ave S
Glencoe, MN 55336
Phone: (320) 864-1255
Email: sue.schulz@co.mcleod.mn.us

Mahnomen

Leslie Finseth
PO Box 464
Mahnomen, MN 56557
Phone: (218) 935-2417 / 784-3441
Email:
les.finseth@co.mahnomen.mn.us

Marshall

Joann Kerian
208 E Colvin Ave
Warren, MN 56762
Phone: (218) 745-5331
Email:
joann.kerian@co.marshall.mn.us

Martin

Dan Whitman
201 Lake Ave – Room 326
Fairmont, MN 56031
Phone: (507) 238-3210
Email: dan.whitman@co.martin.mn.us

Meeker

Robert Anderson
325 N Sibley Ave
Litchfield, MN 55355
Phone: (320) 693-5206

Mille Lacs

Patricia Stotz
635 2nd St SE
Milaca, MN 56353
Phone: (320) 983-8312
Email: pat.stotz@co.mille-lacs.mn.us

Morrison

Glen Erickson
213 SE 1st Ave
Little Falls, MN 56345
Phone: (320) 632-0100
glene@co.morrison.mn.us

Mower

Richard Peterson
201 1st St NE
Austin, MN 55912
Phone: (507) 437-9440
Email: richardp@co.mower.mn.us

County Assessor Directory

Murray

Marcy Barritt
PO Box 57
Slayton, MN 56172
Phone: (507) 836-6163
Email: mbarritt@co.murray.mn.us

Nicollet

Doreen Pehrson
501 S Minnesota Ave
St. Peter, MN 56082
Phone: (507) 831-6800 Ext. 290
Email: dpehrson@co.nicollet.mn.us

Nobles

Byron Swart
PO Box 757
Worthington, MN 56187-0757
Phone: (507) 372-8234
Email: bswart@co.nobles.mn.us

Norman

Gregory Landa
16 3rd Ave E
Ada, MN 56510
Phone: (218)784-5407
Email: greg.landa@co.norman.mn.us

Olmsted

William Mark Krupski
151 4th St SE
Rochester, MN 55904-3716
Phone: (507) 328-7663
Email: krupski.mark@co.olmsted.mn.us

Otter Tail

Robert Moe
121 W Junius – Suite 240
Fergus Falls, MN 56537
Phone: (218) 739-2271
rmoe@co.otter-tail.mn.us

Pennington

Adeline Olson
PO Box 616
Thief River Falls, MN 56701
Phone: (218) 683-7026
Email: aaolson@co.pennington.mn.us

Pine

Michael Sheehy
315 Main St
Pine City, MN 55063
Phone: (320) 629-5615
Email: jmsheehy@co.pine.mn.us

Pipestone

Joyce Schmidt
416 Hiawatha Ave S
Pipestone, MN 56164
Phone: (507) 825-6750
Email: joyce.schmidt@co.pipestone.mn.us

Polk

Robert Wagner
612 N Broadway – Suite 201
Crookston, MN 56716-1452
Phone: (218) 281-4186
Email: robert.wagner@co.polk.mn.us

Pope

Wayne Anderson
130 East Minnesota
Glenwood, MN 56334
Phone: (320) 634-5729

Ramsey

Stephen Baker
90 West Plato Blvd
St. Paul, MN 55107
Phone: (651) 266-2005
Email: stephen.l.baker@co.ramsey.mn.us

Red Lake

Nancy Amberson
PO Box 458
Red Lake Falls, MN 56750
Phone: (218) 253-2596
Email: nancyamberson@yahoo.com

Redwood

Kathy Hillmer
PO Box 130
Redwood Falls, MN 56283
Phone: (507) 637-4008
Email: kathy_h@co.redwood.mn.us

Renville

Barb Trochlil
27047 820 Ave
Phone: (320) 503-3641
Email: barb_t@co.renville.mn.us

Rice

Paul Knutson
320 3rd St NW – Suite 4
Faribault, MN 55021-6100
Phone: (507) 332-6152
Email: pknutson@co.rice.mn.us

Rock

Thomas Houselog
PO Box 509
Luverne, MN 56156
Phone: (507) 283-5022
Email: tom.houselog@co.rock.mn.us

Roseau

VACANT

St. Louis

David Sipila
102 US Bank Pl 230 1st St
Virginia, MN 55792
Phone: (218) 749-7147
Email: sipilad@co.st-louis.mn.us

Scott

VACANT

Sherburne

Gerald Kritzeck
13880 Highway 10
Elk River, MN 55330
Phone: (763) 241-2880
Email: Gerald.kritzeck@co.sherburne.mn.us

Sibley

Calvin Roberts
400 Court Ave PO Box 532
Gaylord, MN 55334
Phone: (507) 237-4078
Email: cal.roberts@co.sibley.mn.us

Stearns

Gary Grossinger
705 Courthouse Square – Room 37
St. Cloud, MN 56303
Phone: (320) 656-3685
Email: gary.grossinger@co.stearns.mn.us

Steele

Glen Purdie
PO Box 890
Owatonna, MN 55060
Phone: (507) 444-7435
Email: glen.purdie@co.steele.mn.us

Stevens

Judy Thorstad
PO Box 530
Morris, MN 56267
Phone: (320) 589-7407
Email: judythorstad@co.stevens.mn.us

Swift

Edward Pederson
PO Box 274
Benson, MN 56215
Phone: (320) 843-6101
Email: Edward.peterson@co.swift.mn.us

County Assessor Directory

Todd

Charles Pelzer
215 1st Ave S – Suite 400
Long Prairie, MN 56347
Phone: (320) 732-4431
Email: chuck.pelzer@co.todd.mn.us

Traverse

Lois Sumerfelt
702 2nd Ave N
Wheaton, MN 56296
Phone: (320) 563-4113
Email:
lois.sumerfelt@co.traverse.mn.us

Wabasha

Loren Benz
625 Jefferson Ave
Wabasha, MN 55981
Phone: (507) 565-3669
Email: lbenz@co.wabasha.mn.us

Wadena

Lee Brekke
415 Jefferson St S
Wadena, MN 56482
Phone: (218) 631-7781
Email: lee.brekke@co.wadena.mn.us

Waseca

Jerry Lehman
307 N State St
Waseca, MN 56093
Phone: (507) 835-0640
Email: jerry.lehman@co.waseca.mn.us

Washington

Bruce Munneke
PO Box 6
Stillwater, MN 55082
Phone: (651) 430-6114
Email:
bruce.munneke@co.washington.mn.us

Watowan

Noreen Curry
PO Box 518
St. James, MN 56081
Phone: (507) 375-1205
Email: assessor@co.watowan.mn.us

Wilkin

Cheryl Wall
PO Box 167
Breckenridge, MN 56520
Phone: (218) 643-7162
Email: cwall@co.wilkin.mn.us

Winona

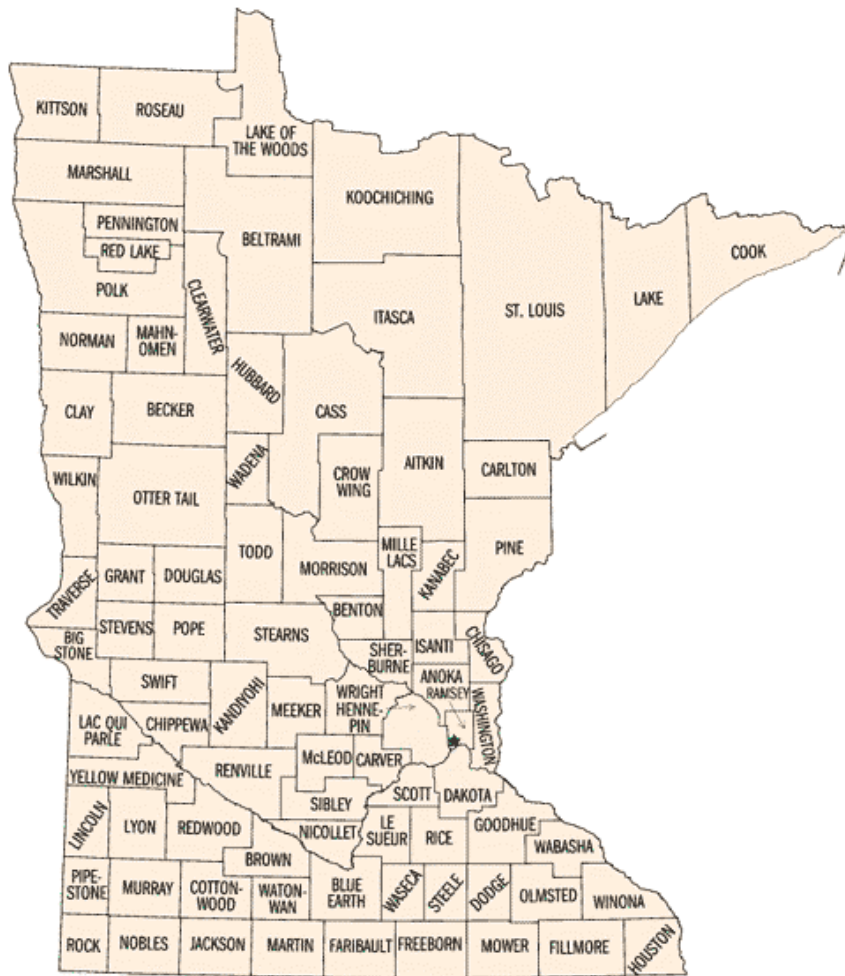
Stephen Hacken
171 W 3rd St
Winona, MN 55987
Phone: (507) 457-6300
Email: shacken@co.winona.mn.us

Wright

Gregory Kramber
10 2nd ST NW – Room 240
Buffalo, MN 55313
Phone: (763) 682-7371
Email: greg.kramber@co.wright.mn.us

Yellow Medicine

Connie Erickson
415 9th Ave
Granite Falls, MN 56241
Phone: (320) 564-3628
Email: connie.erickson@co.yellow-
medicine.mn.us



MAAO Regions

Section 1: For administrative purposes, the State shall be divided into nine (9) regions.

Section 2: The regions shall be numbered from one (1) to nine (9) and shall be designated as area groups. Each region shall include MAAO members from the following counties or cities. MAAO members from the Department of Revenue shall be included in the Region where a majority of their assigned duties are performed.

Region 1: Southeast Group: Dodge, Fillmore, Freeborn, Goodhue, Houston, Mower, Olmsted, Rice, Steele, Wabasha, Waseca and Winona.

Region 2: East Central Group: Blue Earth, Faribault, Le Sueur, McLeod, Martin, Nicollet, Sibley, Watonwan. (Rev. 2-13-95 & 10-7-03)

Region 3: Northeast Central Group: Benton, Chisago, Isanti, Kanabec, Mille Lacs, Morrison, Pine, Sherburne, Stearns and Wright.

Region 4: Northeast Group: Aitkin, Carlton, Cass, Cook, Crow Wing, Itasca, Koochiching, Lake, St. Louis and the City of Duluth.

Region 5: Southwest Group: Brown, Cottonwood, Jackson, Lincoln, Lyon, Murray, Nobles, Pipestone, Redwood and Rock.

Region 6: Southwest Central Group: Big Stone, Chippewa, Kandiyohi, Lac qui Parle, Meeker, Pope, Renville, Stevens, Swift, and Yellow Medicine.

Region 7: Northwest Central Group: Becker, Clay, Douglas, Grant, Hubbard, Otter Tail, Todd, Traverse, Wadena and Wilkin.

Region 8: Northwest Group: Beltrami, Clearwater, Kittson, Lake of the Woods, Mahnomen, Marshall, Norman, Pennington, Polk, Red Lake and Roseau.

Region 9: Metro Group: Anoka, Carver, Dakota, Hennepin, Ramsey, Scott, Washington and the Cities of St. Cloud and Minneapolis. (Rev. 2-13-95 & 10-7-03)

2009 MAAO Region Mentors

<u>Region</u>	<u>Name</u>	<u>Phone Number</u>
Region #1	Paul Knutson	507-332-6102
Region #2	Dave Armstrong	507-357-8215
Region #3	Greg Kramber	763-682-7365
Region #4	Marty Schmidt	218-824-1009
Region #5	Kathy Hillmer	507-637-4008
Region #6	Lori Schwendemann	320-598-3187
Region #7	Lee Brekke	218-631-7781
Region #8	Joseph Skerik	218-333-4146
Region #9	Steve Baker	651-266-2005

These MAAO Leaders have volunteered to mentor other assessors in their Region. If you have questions about licensure, education, assessment or appraisal issues feel free to contact these individuals. They may not know the answer to your question but they will be a resource for you to find someone that can assist you with an issue.

Real Estate Web Sites

http://www.lmnc.org/	Minnesota Census Data, search Census
http://www.mnmaao.org/	MN Association of Assessing Officers
http://www.redi-net.com/adn_enter.html	Identifies cities/counties' information on web; can get aerial and topographic maps by address
http://www.mncar.org/	MN Organization of Commercial Realtors; Statewide Commercial/Industrial/Apartment property listings
http://www.metrocouncil.org/index.htm	Met Council; metro regional planning agency
http://www.appraisalfoundation.org/	USPAP online
http://www.ncreif.com	National Council of Real Estate Investment Fiduciaries; indices on Farmland, Timberland and other property
http://www.restaurantresults.com/	National Association of Convenience Stores
http://www.realestatejournal.com/	Wall Street Journal Real Estate Journal
http://www.rejournals.com/	Minnesota Real Estate Journal online
http://www.mplsrealtor.com/	Minnesota Association of Realtors; many Real Estate statistics
http://www.uproperties.com/	United Properties; Real Estate Studies
http://www.cbre.com/	CB Richard Ellis; Real Estate Studies
http://www.bomamppls.org/	Minneapolis Building Owners and Managers Association
http://www.golfprop.com/	Golf Course appraisal site
http://www.restaurantsforsale.com/	Restaurant Brokers of Minnesota
http://www.nrn.com/	Nation's Restaurant News

Real Estate Web Sites

http://www.appraisalinstitute.org/	Appraisal Institute
http://www.iaao.org/	IAAO with links to other assessor offices
http://www.lincolninst.edu/index-high.asp	Lincoln Institute of Land Policy
http://www.kspminnesota.com	Education
http://www.appraisersforum.com/forum/	RE Appraiser Bulletin Board
http://www.appraisalfoundation.org/	Appraisal Foundation
http://www.state.mn.us/cgi-bin/portal/mn/jsp/home.do?agency=NorthStar	Minnesota North Star – State Web Site
http://www.taxcourt.state.mn.us/	Minnesota Tax Court
http://www.taxes.state.mn.us/	Minnesota Department of Revenue
http://www.sociallaw.com/	Law Library
http://www.ipt.org/	Institute for Professionals in Taxation
http://www.selfstorage.org/	Self Storage Association (mini storage)
http://www.hvsinternational.com/	Hotel Valuation Services (hotel information)
http://www.list.realestate.yahoo.com/	Neighborhood Profiles (Yahoo Real Estate)
http://www.lmnc.org/	MN Property Tax Statistics (through League of Minnesota Cities)
http://www.mncounties.org/	Association of Minnesota Counties
http://www.maps.yahoo.com/	Yahoo online mapping
http://www.maps.live.com	Microsoft mapping site with aerial maps, Birdseye maps, road maps

Real Estate Web Sites

http://www.redi-net.com/amort.html	Amortization schedule
http://www.westegg.com/inflation/	Inflation calculator
http://www.calhouncpanies.com/	Business Broker
http://www.realtor.com/	National Association of Realtors
http://www.welshco.com/	Welsh Company; market studies
http://www.mmha.com/	MN Multi-Housing Association
http://www.mhfa.state.mn.us/	MN Housing Finance Agency
http://www.propertyvalu.com/comweb.htm	Links to various appraisal web sites
http://www.icsc.org/	International Council of Shopping Centers
http://www.mntax.org/	Minnesota Taxpayers Association
http://www.taxes.state.mn.us/property_tax_administrators/other_supporting_content/propertytaxadministratorsmanual.shtml	Minnesota Property Tax Administrator's Manual
http://www.mnplan.state.mn.us/	MN State Planning Agency
http://www.mntownships.org/	MN Association of Townships
http://www.loopnet.com	Loopnet
http://www.colliers.com	Real Estate information
http://www.naiopmn.org	Commercial Real Estate Industry
http://www.nreionline.com	National Real Estate Investors

Property Tax Division
Mail Station 3340
St. Paul, MN 55146-3340
FAX: (651) 556-6086

Folkman, Gordon 556-6104
(Director)

Betz, Jacquelyn 556-6099
Bewley, Larry 556-6096
Bleasdale, Alex 556-6075
Clark, Tom 556-6101

Cook, Ron 556-6102
Darling, Gail 556-6103
Feiner, Jonetta 556-6097
Hagen, John 556-6106

Hendrickson, Elsie 556-6087
297-3570
Hodge, Derrick 556-6113
Kelley, Dianne 556-6105
Linda Leitold 556-6085
556-6107

Lundgren, Pam 556-6086
McClung, Dorothy 556-6074
McCreary, Dan 556-6270
Nord, Jason 556-6108

Nyhus, Stephanie 556-6109
Parker, Jason 556-6026
Peterson, Leonard 556-6110
Rediske, Melisa 556-6092

Rosalez, Julie 556-6088
Rubbelke, Jodi 556-6089
Seelen, Joan 556-6114
Volkert, Deb 556-6093

Whipple, Alan 556-6094
Wink, Shawn 556-6095

REGIONAL REPS

Amundson, Gary (Home Office)

2462 West Shamineau Drive
Motley, MN 56466
Phone (218) 575-3183
Cell Phone (651) 260-8252
FAX (218) 575-3183

Austin, Larry 556-6098

P O Box 56
Cottage Grove, MN 55016
Phone (Home Office) (651) 768-7265
Cell Phone (651) 357-2160
FAX (Home Office) (651) 768-9197

Averbeck, Brad (Home Office)

P O Box 84
Detroit Lakes, MN 56502
Phone (218) 439-3673
Cell Phone (218) 340-2867
FAX (218) 439-3682

Heim, Al (Home Office)

39109 – 55th Avenue
Sartell, MN 56377
Phone (320) 632-3998
Cell Phone (651) 470-9893
FAX (320) 366-3998

Hurni, Steve (Home Office)

15085 Edgewood Road
Little Falls, MN 56345
Phone (320) 632-3949
Cell Phone (651) 470-3748
FAX (320) 632-3949

McCormick, Lloyd (Office)

P O Box 216
Faribault, MN 55021
Phone (507) 332-5520
Cell Phone (612) 791-4953
FAX (507) 332-5521

Nash, Tom (Home Office)

104 Stony Point Road
Courtland, MN 56201
Phone (507) 359-7022
Cell Phone (651) 260-8253
FAX (507) 359-7023

Attorneys

Sims, Harriet 556-4085
Staricha, Lance 556-4087

PROPERTY TAX DIVISION TELEPHONE LISTING

Gordon Folkman, Director(651) 556-6104
gordon.folkman@state.mn.us

While property taxes in Minnesota are administered on the local level, the Property Tax Division provides administrative assistance and guidelines for uniform practices and directly administers some specialty areas. The Property Tax Division is divided into two halves, based on the type of administration each half is engaged in. *Assessment Administration* gathers information on real estate values; appraises certain types of property, including utilities, pipelines, railroads, and airlines; and runs education programs for local assessors. *Levies and Aids Administration* determines levy limits, local government aids, develops and publishes property tax statistical data, administers aid payments to local units of government, and conducts an assessment/sales ratio study measuring the relationship of property tax values to sales prices.

ASSESSMENT ADMINISTRATION

Deb Volkert, Assistant Director(651) 556-6093
deb.volkert@state.mn.us

Assessment Information and Education Section	page 3
Assessment Support (Regional Representatives) Section	page 5
State Assessed Property and Disabled Homesteads Section	page 6

LEVIES AND AIDS ADMINISTRATION

vacant, Assistant Director

Auditor-Treasurer Services Section	page 7
Property Tax Data Management Section	page 9
Sales Ratio Section	page 11

STATE BOARD OF ASSESSORS

The *State Board of Assessors* establishes, reviews, supervises, coordinates, and approves courses in assessment practices and establishes criteria for determining assessors' qualifications. The Board also grants, renews, suspends, and revokes assessors' licenses.

<u>For Questions Or Information</u>	<u>Call</u>	<u>Number (651)</u>
State Board of Assessors	Pam Lundgren, Secretary	556-6086
	Deb Volkert, Executive Secretary.....	556-6093

ASSESSMENT INFORMATION AND EDUCATION SECTION

John Hagen, Supervisor.....(651) 556-6106
john.hagen@state.mn.us

Julie Rosalez, Clerical Support..... (651) 556-6088
julie.rosalez@state.mn.us

Stephanie Nyhus, Senior Appraiser..... (651) 556-6109
stephanie.nyhus@state.mn.us

Jacquelyn Betz, Appraiser..... (651) 556-6099
jacquelyn.betz@state.mn.us

The *Information and Education Section* works closely with assessment personnel to improve the quality of assessments and provides information concerning assessments, classification and property tax laws. Personnel disseminate information on property tax laws, property tax calculations and classifications, exemptions, assessments and appeals. They also assist the Commissioner of Revenue, Governor and legislature in the investigation of individual complaints, conducting surveys, research and analysis. Information personnel assist in the education of property tax administrators by teaching classes at annual conferences as well as the mandatory PACE course for assessors licensed as AMA or SAMA. They compile and issue letters, directives, bulletins and brochures. They produce the Property Tax Administrators Manual, the Homestead Manual and the annual Property Tax Laws Summary.

<u>For Questions Or Information On</u>	<u>Call</u>	<u>Number (651)</u>
Agricultural Property	Stephanie Nyhus	556-6109
Agricultural Determination		
CER		
CRP, RIM		
Appeals	John Hagen.....	556-6106
Local Boards of Review and Equalization		
County Boards of Review and Equalization		
Tax Court		
Abatements		
Assessment Education	John Hagen.....	556-6106
Calendar for Property Tax Administration	Jacque Betz.....	556-6099
Classification of Property	Stephanie Nyhus	556-6109
Classification Rates	Stephanie Nyhus	556-6109
Contamination Tax (Assessors)	John Hagen.....	556-6106
Disaster		
Local Option Disaster Abatement	John Hagen.....	556-6106
Exempt Property	Stephanie Nyhus	556-6109

ASSESSMENT SUPPORT SECTION

Deb Volkert, Supervisor(651) 556-6093
deb.volkert@state.mn.us

Assessment support includes regional representatives who provide field support services to county assessors and their staff. Regional representatives serve as liaisons between the Department of Revenue and county assessors. They provide expertise and assistance in the completion of difficult appraisals. Regional representatives conduct market research, screen and verify sales data in the various taxing jurisdictions. Their recommendations, based upon the sales and assessment levels of the various jurisdictions, provide the basis for State Board of Equalization adjustments. Regional representatives also audit assessment practices in the individual counties and make recommendations concerning any identified deficiencies. They provide technical and educational assistance to county assessors and coordinate equalization efforts between counties.

REGIONAL REPRESENTATIVES

Gary Amundson
Home office..... (218) 575-3183
Cell phone (651) 260-8252
Fax: (218) 575-3183
gary.amundson@state.mn.us

Tom Nash
Home office..... (507) 359-7022
Cell phone (651) 260-8253
Fax: (507) 359-7023
tom.nash@state.mn.us

Al Heim
Home office..... (320) 255-3998
Cell phone (651) 470-9893
Fax: (320) 255-3998
al.heim@state.mn.us

Larry Austin
St. Paul office (651) 556-6098
Home office..... (651) 768-7265
Cell phone: (651) 402-4608
Fax: (651) 768-9197
larry.austin@state.mn.us

Steve Humi
Home office..... (320) 632-3949
Cell phone (651) 470-3748
Fax: (320) 632-3949
steve.humi@state.mn.us

Brad Averbeck
Home office..... (218) 846-1243
Cell phone (218) 340-2867
Fax: (218) 846-0605
brad.averbeck@state.mn.us

Lloyd McCormick
Work office (507) 332-5520
Cell phone (612) 791-4957
Fax: (507) 332-5521
lloyd.mccormick@state.mn.us

STATE ASSESSED PROPERTY AND
DISABLED HOMESTEADS SECTION

- Alan Whipple, Supervisor(651) 556-6094
al.whipple@state.mn.us
- Elsie Hendrickson, Disabled Homesteads..... (651) 556-6087
ron.krueger@state.mn.us
- Wayne Gerwing, Revenue Examiner (651) 556-6105
wayne.gerwing@state.mn.us
- Ron Cook, Revenue Examiner..... (651) 556-6102
ron.cook@state.mn.us

The *State Assessed Property Section* assesses railroad, public utility and airflight properties that are the responsibility of the Commissioner of Revenue. The section also provides suggested assessments to assessors on utilities whose assessment is the responsibility of the assessor and hears property tax complaints from railroads, utilities and airlines.

This section also administers the granting of the special homestead classification to blind and permanently and totally disabled individuals who meet certain income requirements.

<i><u>For Questions Or Information On</u></i>	<i><u>Call</u></i>	<i><u>Number (651)</u></i>
Airflight Property	Ron Cook.....	556-6102
Disabled Homesteads	Elsie Hendrickson	556-6087
Electric Cooperatives	Alan Whipple	556-6094
Independent Power Producers	Alan Whipple	556-6094
Railroad Property	Wayne Gerwing.....	556-6105
Utilities (Gas, Electric & Pipelines)	Ron Cook.....	556-6102

AUDITOR - TREASURER SERVICES SECTION

vacant, Supervisor

- Linda Leitold, Clerical Support (651) 556-6107
linda.leitold@state.mn.us
- Larry Bewley, Research Specialist (651) 556-6096
larry.bewley@state.mn.us
- Shawn Wink, Research Specialist (651) 556-6095
shawn.wink@state.mn.us

The *Auditor-Treasurer Services Section* is responsible for the administration of the Truth in Taxation Law, the enforcement of levy limits for certain metro area special taxing districts, the development of the prescribed form of property tax statement and instructions, the property tax levy reporting form for counties, the reporting form for delinquent property taxes, the update/maintenance of the Delinquent Property Tax and Tax Forfeiture Manual, and the update/maintenance of the Delinquent Personal Property Tax Manual.

This section is also responsible for the determination and certification of local government aid, county program aid, and the PERA aid. This section reviews applications for police and fire aids and for supplemental benefits reimbursement, and determines the distribution of these aids. Finally, this section assists local government officials, primarily county auditors and treasurers, in the administration of property tax law provisions involving Truth in Taxation, levy limitations, differential tax rates due to annexations or rural/urban service districts, property tax statements, property tax settlement and distribution and delinquent property taxes and tax forfeiture.

The *Auditor-Treasurer Section* also issues state deeds to persons who purchase or repurchase tax forfeited land from the counties. Each year approximately 1,600 state deeds to tax forfeited land are issued. Use deeds are also issued to local governments that apply for tax forfeited land for a public use.

<i>For Questions Or Information On</i>	<i>Call</i>	<i>Number (651)</i>
Aid for PERA Employer Rate Increase	Larry Bewley.....	556-6096
Amortization Aid and Insurance Surcharge	Larry Bewley.....	556-6096
Annexation Tax Capacity Rate Differential	Shawn Wink.....	556-6095
Calendar for County Auditors and Treasurers	Larry Bewley.....	556-6096
Contamination Taxes (auditors and treasurers)	Shawn Wink	556-6095
County Program Aid	Larry Bewley.....	556-6096

PROPERTY TAX DATA BASE MANAGEMENT SECTION

Jason Nord, Supervisor.....(651) 556-6108
jason.nord@state.mn.us

Dean Carter, Research Specialist..... (651) 556-6100
dean.carter@state.mn.us

Gail Darling, Technology Specialist (651) 556-6103
gail.darling@state.mn.us

Linda Senechal, Technology Specialist..... (651) 556-6090
linda.senechal@state.mn.us

Jonetta Williams, Research Analyst..... (651) 556-6097
jonetta.williams@state.mn.us

The *Property Tax Database Management Section* defines, collects, and audits the abstracts submitted by county auditors and assessors. It also maintains and publishes property tax statistical data. The section administers the payment of aids and credits.

This section provides assistance to the counties in the administration of the property tax/aid local financing system. It also provides assistance in the administration of the fiscal disparities commercial-industrial tax base sharing law in the metropolitan and iron range areas and the tax increment financing law.

<i>For Questions Or Information On</i>	<i>Call</i>	<i>Number (651)</i>
Abstracts		
Assessment of Real & Personal Property	Dean Carter	556-6100
Exempt Property Abstract	Jason Nord.....	556-6108
Homestead Duplicate Report	Jonetta Williams.....	556-6097
	Gail Darling.....	556-6103
Manufactured Home Abstract	Linda Senechal.....	556-6090
Mini Abstracts	Linda Senechal.....	556-6090
Tax Increment Financing Supplements	Jonetta Williams.....	556-6097
Tax Lists	Dean Carter	556-6100
Taxing District Codes	Jonetta Williams.....	556-6097

SALES RATIO SECTION

- Leonard Peterson, Supervisor(651) 556-6110
leonard.peterson@state.mn.us
- Elsie Hendrickson, Clerical Support (651) 556-6087
elsie.hendrickson@state.mn.us
- Jodi Rubbelke, Clerical Support (651) 556-6089
jodi.rubbelke@state.mn.us
- Georgia Springer, Clerical Support (651) 556-6091
georgia.springer@state.mn.us
- Tom Clark, Research Specialist..... (651) 556-6101
tom.clark@state.mn.us

The *Sales Ratio Section* conducts an assessment/sales ratio study that measures the relationship of property tax market values to actual sale prices. Form PE20, the certificate of real estate value (CRV), is the source document for sale price information. The findings of the annual study are used in school district and local government equalization aid formulas, State Board of Equalization hearings and Tax Court proceedings.

<u><i>For Questions Or Information On</i></u>	<u><i>Call</i></u>	<u><i>Number (651)</i></u>
Certificates of Real Estate Value (Form PE20)		
Requests from counties	Elsie Hendrickson	556-6087
Requests of less than 20 forms	Georgia Springer	556-6091
Requests of more than 20 forms	Minnesota Book Store	297-3000
Financial/Time Adjustments	Leonard Peterson	556-6110
Incoming Certificate of Real Estate Value	Jodi Rubbelke.....	556-6089
Sales Ratio Study and Certificate of Real Estate Value Questions	Tom Clark.....	556-6101
	Leonard Peterson	556-6110

List of Useful Websites

The following is a selective list of websites that you may find helpful as an assessor:

- Minnesota Department of Revenue – <http://www.taxes.state.mn.us> (click on “Property Tax Administrators” on the left-hand navigation panel)
- Minnesota Tax Court – <http://www.taxcourt.state.mn.us>
- Minnesota State Legislature – <http://www.leg.state.mn.us>
- Minnesota Statutes – <http://www.leg.state.mn.us/leg/statutes.htm>
- Minnesota Senate – <http://www.senate.leg.state.mn.us>
- Minnesota House – <http://www.house.leg.state.mn.us>
- Minnesota Association of Assessing Officers – <http://www.mnmaao.org>
- Minnesota Taxpayers Association – <http://www.mntax.org>

List of Property Tax Statutes Commonly Used by Assessors

The following is a selective list of property tax statutes that you may need to reference as an assessor:

Topic	Statutory Citation
Abatements	M.S. 375.192
Abstract of Tax Lists	M.S. 275.29
All property shall be valued at its market value	M.S. 273.11, Subd. 1
Assessment date	M.S. 273.01
Assessment of real property	M.S. 273.17
Assessor may enter dwellings, buildings, or structures	M.S. 273.20
Auditor to enter omitted property on the assessment list	M.S. 274.08
Certificate of Real Estate Value (CRV): Must be filed for all sales over \$1,000	M.S. 272.115
Certificate of Real Estate Value (CRV): Must be filed to be eligible for homestead status	M.S. 272.115, Subd. 4
Certification by the Department of Revenue in sales ratio calculations, tax calculations, and proper preparation of abstracts of assessment	M.S. 273.0755
Certification of 1b property	M.S. 273.1315
Certification of low-income rental property	M.S. 273.128
Classification of property	M.S. 273.13
Commissioner of Revenue: Administration of property tax laws; powers and duties	M.S. 270C.85
Commissioner of Revenue: Authority to require county auditor to place omitted property on the assessment rolls	M.S. 270C.97
Commissioner of Revenue: Power to abate; correction of errors	M.S. 270C.86

Topic	Statutory Citation
Commissioner of Revenue: Property omitted or undervalued; reassessment; appointment of special assessor	M.S. 270C.94
Commissioner of Revenue: To investigate improper or negligent administration of property tax laws	M.S. 270C.92
Contamination tax	M.S. 270.91-270.98
Conversion to exempt or taxable uses	M.S. 272.02, Subd. 38
Conveyances: Taxes must be paid before recording	M.S. 272.12
County Assessor: Values finalized; no changes allowed except clerical errors and changes that extend homestead treatment	M.S. 274.175
County assessors: Additional general duties	M.S. 273.061, Subd. 9
County assessors: Assessment abstracts filed with commissioner	M.S. 270C.89
County assessors: Division of duties between local and county assessor	M.S. 273.061, Subd. 7
County assessors: Examination of local assessor's work; completion of assessments	M.S. 273.064
County assessors: Office created; appointment, qualifications	M.S. 273.061, Subd. 1
County assessors: Powers and duties	M.S. 273.061, Subd. 8
County Board of Appeal and Equalization: Appeals and equalization course and meeting requirements	M.S. 274.135
County Board of Appeal and Equalization: Length of session; record	M.S. 274.14
County Board of Appeal and Equalization: Members; meetings; rules; special boards	M.S. 274.13
Definition of real property; personal property; tract, lot, parcel, and piece or parcel; and market value	M.S. 272.03
Ethics seminar for all licensed assessors	M.S. 273.0755
Exempt abstract	M.S. 273.18
Exempt property	M.S. 272.02
Exempt property: Filing requirement	M.S. 272.025
Homestead application	M.S. 273.124, Subd. 13
Homestead determination	M.S. 273.124
Homestead established after assessment date	M.S. 273.124, Subd. 9
Lead hazard market value reduction	M.S. 273.11, Subd. 22
Limited market value	M.S. 273.11, Subd. 1a
Local assessors: Appointment and oath	M.S. 273.05
Local assessors: Delivery of assessment appraisal records; extensions	M.S. 273.065

Chapter 23: Appendix II - Miscellaneous

Topic	Statutory Citation
Local Board of Appeal and Equalization: Appeals and equalization course and meeting requirements	M.S. 274.014
Local Board of Appeal and Equalization: Meetings, deadlines, special boards, transferring duties to the county	M.S. 274.01
Local Board of Appeal and Equalization: Notice of meeting	M.S. 274.03
Manufactured homes assessed as personal property	M.S. 273.125
Market value definition	M.S. 273.032
Market value exclusion for homestead of disabled veteran	M.S. 273.13, Subd. 34
Market value homestead credits	M.S. 273.1384
Metropolitan Agricultural Preserves	Chapter 473H
Minnesota Agricultural property tax law (Green Acres)	M.S. 273.111
Minnesota Open Space Property Tax Law	M.S. 273.112
Non-metropolitan Agricultural Preserve	Chapter 40A
Omitted property	M.S. 273.02
PACE Course for AMAs and SAMAs	M.S. 273.0755
Plat Law for metropolitan counties	M.S. 273.11, Subd. 14a
Plat Law for metropolitan counties (on certain property)	M.S. 273.11, Subd. 14c
Plat Law for non-metropolitan counties	M.S. 273.11, Subd. 14b
Property subject to taxation	M.S. 272.01
Property tax due dates	M.S. 279.01
Property tax refund (regular and special refunds)	Chapter 290A
Property tax relief for disaster and destroyed property	M.S. 273.1231-273.1235
Property tax statements	M.S. 276.04
Quintile assessment requirement	M.S. 273.08
Referendum market value	M.S. 126C.01
Senior Citizen Property Tax Deferral	Chapter 290B
State Board of Assessors: Authority to establish rules	M.S. 270.47
State Board of Assessors: Charges for courses, examinations or materials	M.S. 270.44
State Board of Assessors: Creation; purpose; powers	M.S. 270.41
State Board of Assessors: Employment of licensed assessors	M.S. 270.50
State Board of Assessors: Licensure of assessors	M.S. 270.48
State Board of Equalization: Duties	M.S. 270.12

Topic	Statutory Citation
State Board of Equalization: Powers	M.S. 270.11
State general tax	M.S. 275.025
Sustainable Forest Incentive Act	Chapter 290C
Tax Court	Chapter 271
Training and education of property tax personnel	M.S. 273.0755
Truth in Taxation Process and Truth in Taxation Notices	M.S. 275.065
Valuation exclusion for certain improvements (This Old House)	M.S. 273.11, Subd. 16
Valuation Notices for manufactured homes assessed as personal property	M.S. 273.125, Subd. 1
Valuation Notices for real property	M.S. 273.121
Valuation of contaminated properties	M.S. 273.11, Subd. 17
Valuation of income-producing property (assessors must have successfully completed at least two income-producing property appraisal courses)	M.S. 273.11, Subd. 13
Valuation of property	M.S. 273.11
Valuation of restored or preserved wetland	M.S. 273.11, Subd. 11
Valuation reduction for homestead property damaged by mold	M.S. 273.11, Subd. 21

List of Minnesota Rules Adopted by the State Board of Assessors

The following is a list of the Minnesota Rules that have been adopted by the State Board of Assessors:

- 1950.1000 Definitions
- 1950.1010 Purpose and application
- 1950.1020 Licensure
- 1950.1030 Certified Minnesota Assessor (CMA)
- 1950.1040 Certified Minnesota Assessor Specialist (CMAS)
- 1950.1050 Accredited Minnesota Assessor (AMA)
- 1950.1060 Senior Accredited Minnesota Assessor (SAMA)
- 1950.1080 Continuing education
- 1950.1090 Conduct and discipline

Minnesota

State Board of Assessors

As one of the members of the MN State Board of Assessors, I felt it would be useful to identify what the Board is responsible for and who its members are.

There are *nine* members on the Board: *two* are from the Dept of Revenue - Deb Volkert (Assistant Director of the Property Tax Division) & Gary Amundson (Regional Representative), *two* are county assessors - Keith Albertsen (Douglas County) & Doreen Pehrson (Nicollet County), *two* assessors who are not county assessors (one must be a township local assessor and traditionally the other has been a city assessor) - Jan Jackson is a township assessor (and does several townships in St. Louis County) & Steve Sinell is the assessor for the city of Eden Prairie, *two* public members (traditionally one has been a real estate license holder) - David Marhula (an independent realtor from Baudette) & Gregg Larson (from Arden Hills and a city council member), and *one* from the private appraisal field with a professional designation. Mike Amo is an appraiser from St. Cloud and holds an MAI and a CAE designation. The person most assessors identify with is the person answering the phone and sending out the mail and that is the administrative assistant to the secretary of the Board, Pam Lundgren. (651-556-6086)
[\(pam.e.lundgren@state.mn.us\)](mailto:pam.e.lundgren@state.mn.us)

The Board meets approximately every other month but always in conjunction with the MAAO Summer Seminars and the Fall Conference.

One commonly misunderstood point that needs clarification is that the Board of Assessors is not an arm of the Department of Revenue or the MAAO (or vice versa) but does work closely with both.

The Board was created in 1971 to..."establish, conduct, review, supervise, coordinate and approve courses in assessment practices and establish criteria for determining assessor's qualifications..." (license levels). "The Board shall also consider other matters brought before it by the commissioner of revenue. The Board may grant, renew, suspend or revoke an assessor's license." In short, the Board of Assessors is an education and licensing Board and issues licenses to approximately 1000 assessors in the state. Due to recent legislative requirements, new courses have been developed. PACE (Professional Assessment Certification & Education) is required for all AMA & SAMA license holders and a Code of Conduct & Ethics course is required for all licensed assessors. Along with them, this course has also been developed to better prepare & train individuals to be assessors. Considerable time & effort has gone into developing these new courses & we hope that you make the most of this opportunity.

A. Keith Albertsen, CAE, SAMA
Chairman, MN State Board of Assessors

Mail Station 3340
St. Paul, MN 55146-3340

Phone: (651) 556-6086
Fax: (651) 556-3128
TTY: Call 711 for Minnesota Relay

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A Career in Assessment

Why would anyone want to go into assessment? In the past, the field of assessment has perhaps been the subject of jokes, both by those in the profession as well as by those outside of it. The truth is that assessment can be a very rewarding profession. Previously, assessing, especially in out-state areas, was often a side job in addition to a “regular” job. However, in recent years, assessing has grown into a more respectable and full-time line of work. This can be attributed to more college-educated people entering into assessment, more stringent education requirements for licensing, continuing education, and an ever-changing economy.

Assessment provides a stable income that can be absent from the field of fee appraisal. While fee appraisal can be very lucrative during a strong economy, work assignments can also be very limited during a weak economy. In contrast, assessment provides a much more stable paycheck. In addition, assessment normally provides for an 8 to 5 workday, while fee work often requires working nights and weekends.

Jobs in public service typically have better benefits than jobs in the private sector. In fact, fee appraisers often act as independent contractors and have no benefits. In assessment, there is no pressure to complete a certain number of appraisals or bill out a certain amount in fees per month. As a general rule, a lot of the outside work is completed before winter. With fee appraisals, outside work is never done – appraisals must be done in the rain, snow and heat!

While most homeowners are happy to have a fee appraiser come look at their property, very few are excited to see the assessor at their door. Assessment professionals are often the only faces they will see with respect to their property taxes. Assessment professionals have a unique opportunity to educate taxpayers and help them understand the appraisal process and taxation system.

There are many opportunities for those who choose assessment as their profession. There are clerks, appraisers, local assessors, city assessors, county assessors, as well as opportunities at the Department of Revenue. The Department of Revenue employs information officers and appraisers who answer questions from taxpayers, appraisers, and assessors from across the state. They also advise the legislature on property tax legislation and provide educational opportunities for assessment personnel.

What Does an Assessor Do?

The assessor determines the market value of each taxable parcel based on the conditions of the market on January 2 of each year. Market value is the value determined by the assessor as the price the property would likely sell for on the open market. The assessor must have knowledge of the area and its sales to make a fair and equitable assessment.

The assessor is required by law to view each property at least once every five years. When the assessor views the interior of a property, he/she can make a more accurate assessment and eliminate any guesswork. The assessor bases his/her assessment on multiple factors, including size, age, condition, quality of construction and other features such as fireplaces, etc. The assessor compares the property to actual sales of similar properties in the area to determine the market value of a property.

Along with valuation, the assessor must determine the classification, or use, of each parcel of property. Property classifications are defined in Minnesota Statutes, and the assessor classifies the property based on its use as of January 2 of each year.

State Board of Assessors

The State Board of Assessors conducts, reviews, supervises, coordinates, and approves courses in assessment practices and establishes criteria for determining assessors' qualifications. In addition, the Board considers any other matters relating to assessment administration as brought forth by the Commissioner of Revenue. The Board may grant, renew, suspend or revoke an appraiser or assessor's license (Minnesota Statutes, Section 270.41, subdivision 1).

The State Board of Assessors consists of nine members who are appointed by the Commissioner of Revenue (Minnesota Statutes, Section 270.41, subdivision 2). The members include:

- two members from the Department of Revenue;
- two county assessors;
- two assessors who are not county assessors, one of which is a township assessor;
- one member from the private appraisal field who holds a professional appraisal designation; and
- two public members.

The State Board of Assessors may refuse to grant or renew, or may suspend or revoke, a license of an applicant or licensee for any of the following causes or acts (Minnesota Statutes, Section 270.41, subdivision 3):

- Failure to complete required training;
- Inefficiency or neglect of duty;
- Failure to comply with the Code of Conduct and Ethics for Licensed Minnesota Assessors, including:
 - Knowingly neglecting to perform a duty required by law;
 - Violation of the laws of this state relating to the assessment of property;
 - Unlawfully exempting property;
 - Knowingly and intentionally listing property on the tax list at substantially less than its market value or the level required by law in order to gain favor or benefit;
 - Knowingly and intentionally misclassifying property in order to gain favor or benefit.
- Conviction of a crime involving moral turpitude; or
- Any other cause or act that, in the Board's opinion, warrants a refusal to issue or renew a license, or a suspension or revocation of a license.

A licensed assessor, other person employed by an assessment jurisdiction, or anyone who contracts with an assessment jurisdiction (local assessor) to value or classify property for tax purposes is strictly prohibited from making private appraisals or analyses, accepting a private appraisal assignment, or preparing a private appraisal report on any property within the assessment jurisdiction where the individual is employed. Violation of this prohibition will result in immediate revocation of the individual's license to appraise property for tax purposes.

However, a formal resolution may be adopted by the governing body of a governmental unit that specifies the purpose for which such work will be done. The prohibition does not apply to appraisal activities undertaken on behalf of and at the request of the governmental unit that has employed or contracted with the individual. The resolution may only allow appraisal activities which are related to condemnations, right-of-way acquisitions, or special assessments (Minnesota Statutes, Section 270.41, subdivision 5).

Licensing Requirements

The State Board of Assessors has the authority to license those persons possessing the necessary qualifications of an assessing official (Minnesota Statutes, Section 270.48). This includes all county assessors, local assessors, and appraisers. Licenses are issued on a fiscal year basis beginning July 1 of each year and expiring June 30 of the subsequent year.

License levels include: Certified Minnesota Assessor (CMA), Certified Minnesota Assessor Specialist (CMAS), Accredited Minnesota Assessor (AMA), and Senior Accredited Minnesota Assessor (SAMA).

Every person who is regularly employed by the assessor to assist in making decisions regarding valuing and classifying property for assessment purposes is required to become licensed within three years of the date of employment (Minnesota Statutes, Section 270.48).

The legislature has determined that every senior appraiser in the Department of Revenue's Property Tax Division must obtain the SAMA designation from the State Board of Assessors. In addition, all Department of Revenue regional representatives and all county assessors must achieve their SAMA designation within two years of their first appointment. Failure to obtain or maintain the SAMA designation is grounds for dismissal, disciplinary action, or corrective action (Minnesota Statutes, Section 270C.98).

Provisional Status

The Board of Assessors provides Provisional Status for the purpose of encouraging on-the-job-training. Provisional Status is granted to individuals who have met the education requirements for the Certified Minnesota Assessor designation but who do not meet the one-year experience requirement. It provides an opportunity for hands-on training while working under another assessor's license. The licensed assessor becomes the mentor/teacher and is fully responsible for the work done by the holder of the Provisional Status. It should be emphasized that the holder of the Provisional Status is not licensed to assess property. Once this person has met the one-year experience requirement, he or she may then apply for the Certified Minnesota Assessor's license from the Board of Assessors. There is no fee to apply for provisional status.

Certified Minnesota Assessor (CMA)

The following requirements must be met to receive the CMA license (Minnesota Rules, Section 1950.1030):

- Assessment Laws, History and Procedures (Course A). There is no alternative to this course.
- MAAO Appraisal Principles **and** MAAO Residential Appraisal Procedures or the following Board-approved alternates:
 - IAAO 101 – Fundamentals of Real Property Appraisal.
 - Appraisal Institute – Basic Appraisal Principles **and** Basic Appraisal Procedures.
 - ProSource (now Kaplan Professional Schools) – all four of the following courses:
 - 101 – Introduction to Appraisal Principles I
 - 102 – Introduction to Appraisal Principles II
 - 103 – Introduction to Appraisal Practices I
 - 104 – Introduction to Appraisal Practices II

- One elective course – choice of one course from the approved list. It is recommended that the chosen elective course be on a subject that is pertinent to the types of properties which the assessor will be appraising.
- Assessment experience – one calendar year (12 months) of apprenticeship under a licensed assessor.
- License application to the State Board of Assessors with a \$55 fee.

A bachelor's degree in real estate may be substituted for some of the course work. An associate's degree or higher (other than a four-year real estate degree) may be substituted for the elective course. Contact the State Board for specific information.

Note: On July 1, 2006, the courses MAAO Appraisal Principles **and** MAAO Residential Appraisal Procedures took the place of Residential Appraisal (Course B). If you have successfully completed Residential Appraisal (Course B), you do not need to take MAAO Appraisal Principles **or** MAAO Appraisal Procedures (or the Board-approved alternates listed).

Certified Minnesota Assessor Specialist (CMAS)

The following requirements must be met to receive the CMAS license (Minnesota Rules, Section 1950.1040):

- Certified Minnesota Assessor designation.
- Two electives - choice of two elective courses from the approved list, which were not used for the Certified Minnesota Assessor designation.
- One passing form appraisal – a seminar on Form Appraisal Reports is available through the MAAO. It is suggested that the applicant for the specialist designation take the seminar prior to writing the form appraisal. Contact the MAAO for forms and instructions: <http://www.mnmaao.org>.
- Assessment experience – two years.
- License application to the State Board of Assessors with a \$65 fee. If this designation is achieved during the same fiscal year as relicensure, the fee is the difference between the two designation fees.

Accredited Minnesota Assessor (AMA)

The following requirements must be met to receive the AMA license (Minnesota Rules, Section 1950.1050):

- Assessment Laws, History and Procedures (Course A). There is no alternative for this course.
- MAAO Appraisal Principles **and** MAAO Residential Appraisal Procedures or the following Board-approved alternates:
 - IAAO 101 – Fundamentals of Real Property Appraisal
 - Appraisal Institute – Basic Appraisal Principles and Basic Appraisal Procedures.
 - ProSource (now Kaplan Professional Schools) – all four of the following courses:
 - 101 – Introduction to Appraisal Principles I
 - 102 – Introduction to Appraisal Principles II
 - 103 – Introduction to Appraisal Practices I
 - 104 – Introduction to Appraisal Practices II
- MAAO Techniques of Mass Appraisal or approved alternative.
- IAAO 400 or approved alternative.
- Basic Income Approach to Value (Course J) or approved alternative.
- IAAO 151 – Standards of Practice and Professional Ethics or approved alternative.
- One elective course.

Chapter 1: A Career in Assessment

- Passing grade on a narrative appraisal, a bachelor's degree in real estate or a passing form report on residential property and successful completion of the Minnesota Residential Case Studies Examination. (A seminar on Narrative Report Writing is offered periodically through the MAAO. It is suggested that applicants take the seminar prior to writing the narrative appraisal.)
- Assessment experience – three years.
- A successful oral interview with the State Board of Assessors.
- License application to the State Board of Assessors with an \$80 fee. If this designation is achieved during the same fiscal year as relicensure, the fee is the difference between the two designation fees.

A bachelor's degree in real estate may be substituted for some of the course work. Contact the State Board for specific information.

Note: On July 1, 2006, the courses MAAO Appraisal Principles **and** MAAO Residential Appraisal Procedures took the place of Residential Appraisal (Course B). If you have successfully completed Residential Appraisal (Course B), you do not need to take MAAO Appraisal Principles **or** MAAO Appraisal Procedures (or the Board-approved alternates listed).

Senior Accredited Minnesota Assessor (SAMA)

The following requirements must be met to receive the SAMA license (Minnesota Rules, Section 1950.1060):

- Assessment Laws, History and Procedures (Course A). There is no alternative for this course.
- MAAO Appraisal Principles and MAAO Residential Appraisal Procedures or the following Board-approved alternates:
 - IAAO 101 – Fundamentals of Real Property Appraisal
 - Appraisal Institute – Basic Appraisal Principles and Basic Appraisal Procedures.
 - ProSource (now Kaplan Professional Schools) – all four of the following courses:
 - 101 - Introduction to Appraisal Principles I
 - 102 - Introduction to Appraisal Principles II
 - 103 - Introduction to Appraisal Practices I
 - 104 - Introduction to Appraisal Practices II
- MAAO Techniques of Mass Appraisal or approved alternative.
- IAAO 400 or approved alternative.
- Basic Income Approach to Value (Course J) or approved alternative.
- IAAO 151 – Standards of Practice and Professional Ethics or approved alternative.
- One elective course.
- Passing grade on a narrative appraisal, a bachelor's degree in real estate, or a passing form report on residential property and successful completion of the MN Residential Case Studies Examination.
- One additional income appraisal course.
- A passing income narrative appraisal; or a passing appraisal on income producing property that has been submitted to tax court, or successful completion of the Minnesota Income Property Case Studies Exam. (A seminar on Narrative Report Writing is offered periodically through the MAAO. It is suggested that applicants take the seminar prior to writing the narrative appraisal.)
- Assessment experience – five years.
- License application to the State Board of Assessors with a \$105 fee. If this designation is achieved during the same fiscal year as relicensure, application fee is the difference between the two designation fees.

A bachelor's degree in real estate may be substituted for some of the course work. Contact the State Board for specific information.

Note: On July 1, 2006, the courses MAAO Appraisal Principles **and** MAAO Residential Appraisal Procedures took the place of Residential Appraisal (Course B). If you have successfully completed Residential Appraisal (Course B), you do not need to take MAAO Appraisal Principles **and** MAAO Appraisal Procedures (or the Board-approved alternates listed).

Continuing Education Requirements

In addition to the requirements necessary for licensing, the Board of Assessors has established a program of required continuing education for each level of licensure within each licensing period. This is necessary to improve, update, and maintain the knowledge and abilities needed to achieve excellence in the area of assessing.

In the past, the units of measurement for continuing education were a Continuing Education Unit (CEU) or Board Education Unit (BEU). One CEU was defined as “10 contact hours of participation in a Board of Assessors approved program and was awarded by the University of Minnesota.” A BEU was equivalent to a CEU. It was awarded by the Board of Assessors for Board-approved courses and seminars which were not taken through the University of Minnesota.

In May 2006, the Board announced that it no longer has a need to differentiate between BEUs and CEUs. These education units are now referred to as Continuing Education Hours or CEHs. This will not change the required number of hours of continuing education needed for each level of licensure. One hour of attendance at approved courses and seminars will be worth one CEH.

During each four-year licensing period, CMA and CMAS licensed assessors are required to attain at least 40 CEHs, and AMA and SAMA licensed assessors are required to attain at least 50 CEHs. All seminars and courses must be at least three hours long to receive credit for continuing education.

Ethics Seminar for All Licensed Assessors

As a result of the 2005 legislative session, the Department of Revenue was required to develop a code of conduct and ethics for all licensed Minnesota assessors for recommendation to the State Board of Assessors (Laws 2005, First Special Session Chapter 3, Article 1, Section 38). The department formed a team to develop the code of conduct and ethics. The team included representatives of the Minnesota Association of Assessing Officers, the State Board of Assessors, and department employees. The code was developed and recommended to the State Board of Assessors for consideration at their December 6, 2005 meeting. The Code of Conduct and Ethics as adopted by the State Board of Assessors is effective March 1, 2006.

All licensed assessors who are licensed for one year or more in a four-year cycle will be required to attend and participate in an ethics seminar developed and presented by the Commissioner of Revenue. This requirement must be met at least once in every four-year period, beginning with the current four-year educational licensing period ending June 30, 2008 (Minnesota Statutes, Section 273.0755, paragraph c). The code of conduct and ethics for licensed Minnesota assessors will be presented as part of this course, and by taking this course, you will satisfy the ethics requirement for this licensing period (Laws 2005, First Special Session Chapter 3, Article 1, Section 38).

Chapter 1: A Career in Assessment

PACE Course for AMAs and SAMAs

Beginning with the four-year licensing period starting on July 1, 2000, all AMAs and SAMAs are required to successfully complete a week-long course on Minnesota laws (PACE Course) sponsored by the Department of Revenue at least once during each four-year licensing period (Minnesota Statutes, Section 273.0755, paragraph a).

Other Educational Requirements

The Commissioner of Revenue **may** also require that every county and every city that has its own assessor have a person on staff who is certified by the Department of Revenue in sales ratio calculations, tax calculations, and the proper preparation of abstracts of assessment (Minnesota Statutes, Section 273.0755, paragraph b). Of these three certifications, the department is only requiring that a person on staff be certified in tax calculations at this time. The Tax Calculation course is currently offered online at:
http://taxes.state.mn.us/taxes/property_tax_administrators/admin_ed/admin_education.shtml

Fee Schedule

The fees charged by the State Board of Assessors are as follows (Minnesota Statutes, Section 270.44):

SAMA license	\$105	Narrative appraisal grading fee	\$ 60
AMA license	\$ 80	Reinstatement fee	\$ 30
CMAS license	\$ 65	Record retention fee	\$ 25
CMA license	\$ 55	Educational transcript fee	\$ 20
Form appraisal grading fee	\$ 35		

Qualifications for Appraising Income-Producing Properties (Income Qualified)

Only licensed assessors who have successfully completed **at least two income-producing property appraisal courses** (known as “income qualified”) may value income-producing properties for tax purposes (Minnesota Statutes, Section 273.11, subdivision 13). Each year, the State Board of Assessors issues a list of appraisers who are income qualified. Income-producing property includes but is not limited to:

- Commercial-industrial and public utility;
- Transit zone;
- Four or more unit rental housing;
- Hospitals;
- Section 8 housing;
- Golf courses; and/or
- Manufactured home parks.

Qualifications of a County Assessor

As stated previously, all county assessors must achieve their SAMA designation within two years of their first appointment. Failure to obtain or maintain the SAMA designation is grounds for dismissal, disciplinary action, or corrective action. All appointments are made by the County Board of Commissioners and are subject to approval of the Commissioner of Revenue (Minnesota Statutes, Section 270C.98 and Section 273.061).

For More Information

The State Board of Assessors provides more information on education and licensing requirements in its *Minnesota Assessor Education and Licensing Program Manual*. The manual can be found on their website at http://www.taxes.state.mn.us/taxes/property_tax_administrators/other_supporting_content/assess.shtml

Questions

Anyone with questions concerning licensure, certification, continuing education, or rules should contact Pam Lundgren by mail at Pam Lundgren, State Board of Assessors, 600 North Robert Street, St. Paul, MN 55146-3340; by phone at (651)556-6086; or by email at pam.e.lundgren@state.mn.us

Professional Memberships

Minnesota Association of Assessing Officers (MAAO)

The Minnesota Association of Assessing Officers (MAAO) is a professional organization of assessing officers. It serves as an organization to promote education, accreditation, and professionalism in the area of ad valorem assessment administration. Each year MAAO hosts Summer Seminars during May in St. Cloud and a Fall Conference which includes keynote speeches and additional educational offerings for assessment personnel. More information about MAAO can be found on its website at: <http://www.mnmaao.org>.

Minnesota Association of Assessment Personnel (MAAP)

The Minnesota Association of Assessment Personnel (MAAP) is an organization of assessment office personnel. The purpose and objective of the organization is to further the work experience and knowledge of assessment personnel through education, communication, and participation. The organization meets twice a year: in August, for a two-day educational workshop, and in December, for the winter business meeting. The annual membership fee of \$10 includes a semi-annual publication called “The Communicator” that informs members of meetings and other assessing news. For more information, a brochure has been included in your manual. It includes a membership application and contact information.

North Central Regional Association of Assessing Officers (NCRAAO)

The North Central Regional Association of Assessing Officers (NCRAAO) is a regional organization of assessing officers. The organization consists of 11 states: North Dakota, South Dakota, Minnesota, Nebraska, Kansas, Missouri, Illinois, Indiana, Michigan, Iowa, and Wisconsin. More information about NCRAAO can be found on its website at: <http://www.ncraao.org/>.

International Association of Assessing Officers (IAAO)

The International Association of Assessing Officers (IAAO) is an educational and research association of individuals in the assessment profession and others with an interest in property taxation. Membership is open to anyone and includes individuals working in government, private industry, academia, and members of the general public. The mission of IAAO is to promote innovation and excellence in property appraisal and property tax policy and administration through professional development, education, research and technical assistance. More information about IAAO can be found on its website at: <http://www.iaao.org>.

Local Assessors

Local assessors are assessors who contract with a city or township to perform its assessment. They are hired by the local jurisdiction – not by the county assessor.

The duty of a local assessor is to appraise and classify all property in the assessment district. This includes:

- Identifying all property in the jurisdiction.
- Maintaining an accurate property record card on all property in the jurisdiction. Each property record should have a sketch with accurate measurements. Some jurisdictions also require photos.
- Property records should also contain information regarding the quality of construction, condition, any depreciation (physical, functional, or economic), and amenities of the property.
- Identifying the use of the property.
- Information on the occupancy of the property for homestead purposes.
- Locating and valuing new construction each year.
- Attending local board of appeal and equalization meetings.
- Making any changes as dictated by the local board of appeal and equalization.
- Other information as specified by each local jurisdiction or the county. For example, some counties require local assessors to do their own splits/combinations, homestead applications, etc.

Any book work such as mailing of valuation notices is typically done by the county assessor.

Local assessors must complete all appraisal records and deliver them to the county assessor by **February 1** of each year. Any work not completed by the local assessor by February 1 must be completed by the county assessor. The cost of completing the work may be charged to the assessment district. Extensions of time to complete the appraisal records may be granted to the local assessor by the county assessor with the approval of the county board.

County Assessors

Each county in the state is required to have a county assessor. The county assessor is appointed by the board of county commissioners based on his/her knowledge and training in the field of property assessment and taxation. The Commissioner of Revenue must approve the appointment before it becomes effective. The Commissioner of Revenue may grant approval on a probationary basis for a period of two years. The commissioner must base the decision to impose a probationary period on objective and consistent criteria. At the end of the two-year probationary period, the commissioner may either refuse to approve the appointment for the remainder of the term, approve the appointment but only for another two-year probationary period, or unconditionally approve the appointment for the remainder of the term (Minnesota Statutes, Section 273.061, subdivision 1).

The term of office of the county assessor is four years. A new term begins on January 1 of every fourth year after 1973 (2009, 2013, 2017, 2021...). When a vacancy occurs, the county board of commissioners shall fill the office for the remainder of the term, by appointment, within 90 days. During that time, the deputy assessor (or if there is no deputy, the county auditor's appointee) will perform the functions of the assessor.

If the county board does not intend to reappoint a county assessor, they must present written notice to the county assessor no later than 90 days prior to the termination of the term. If written notice is not made by this day, the county assessor will be automatically reappointed by the county board (Minnesota Statutes, Section 273.061, subdivision 2).

The county board may terminate the term of the county assessor at any time, on charges of **malfeasance, misfeasance or nonfeasance** made by the Commissioner of Revenue.

Malfeasance can be defined as wrong or illegal conduct, or an unlawful act, especially those committed by politicians or civil servants. This term is often used when a professional or public official commits an illegal act that interferes with the performance of his or her duties. Examples of malfeasance would be an elected official who accepts a bribe in exchange for political favors, an assessor who intentionally undervalues a county commissioner's house in order to obtain or retain their appointment, or an assessor who intentionally undervalues a friend or family member's property.

Misfeasance can be defined as illegally performing something legal; acting improperly or illegally in performing an action that is, in itself, lawful. This term is frequently used when a professional or public official does his job in a way that is not technically illegal but is nevertheless mistaken or wrong. Examples of misfeasance include granting a full agricultural homestead to fractional ownership interests, exempting a parsonage that is rented, or classifying a property that had been classified as seasonal residential recreational as a relative homestead.

Nonfeasance can be defined as the failure to meet legal obligations; failure to do something that is legally obligatory. It is the failure to perform or complete neglect of a contractual duty. Examples would be an assessor that does not physically inspect properties in their jurisdiction at least once every five years, an assessor who does not assess new construction, or a county assessor who does not review the work of a local assessor.

Basic Duties of the County Assessor

Basic duties of the county assessor include:

- Responsible for instructing and directing local and city assessors and appraisers to perform their duties under the laws of the state **to ensure that a uniform and equalized assessment of all property in the county is attained.**
- Keep the local assessors and appraisers in the county advised of all changes in assessment laws.
- Provide information to local and county boards of appeal and equalization.
- Confer with assessors in neighboring counties in order to attain a uniform and equalized assessment.
- Ultimately responsible for final assessments and classifications based on the values reported by local or deputy assessors.
- Ultimately responsible for the accuracy and timely completion of the Spring and Fall mini-abstracts, assessment abstract, and exempt property abstract.
- Required to make a diligent search each year for real and personal property that has been omitted from the assessment, and report all such omissions to the county auditor.
- Responsible for mailing valuation notices.

Chapter 4: Roles and Duties

The county assessor must examine the appraisal records of each local assessor at any time after **December 1** of each year. If the county assessor finds that the local assessor is not proceeding satisfactorily with the assessment, the assessor should immediately give notice, in writing, to the governing body of that district. The notice must include the deficiencies of the quantity or quality of the work and the corrective action to be taken.

If the deficiencies are not substantially remedied by the local assessor within 30 days, the county assessor may, with the approval of the county board, complete the assessment. The costs of completing the assessment are charged to the assessment district. When the county assessor has completed the assessment, the local assessor may resume the assessment function of the district. This does not apply to cities whose assessors have the powers and duties of a county assessor pursuant to Minnesota Statutes, Section 273.063 (Minnesota Statutes, Section 273.064).

Staff Appraisers

The county assessor may employ one or more assistants (appraisers) and clerical help in order to complete the assessment work. Appraisers must meet the qualifications set forth by the State Board of Assessors (Minnesota Statutes, Section 273.061, subdivision 4).

Typically, staff appraisers will have essentially the same duties as a local assessor. For example, they will be responsible for inspecting property, maintaining property record cards, classifying property, attending local board of appeal and equalization meetings, fielding taxpayer phone calls, etc.

Other County Officials

County Auditor

County auditors are responsible for determining tax rates, administering delinquent real property taxes, elections, and the overall accounting functions of the county. In addition, the county auditor keeps a record of all taxable property in the county and delivers a list of property owners and their respective taxes to the county treasurer. He or she is also responsible for the accuracy and timely submittal of the Tax Increment Financing, Tax List, and Mobile Home abstracts to the Department of Revenue. Additional duties include but are not limited to administration of repair or construction of the counties ditches, administration of the tax forfeiture process, calculating Green Acres paybacks, administration of Tax Increment Financing, publishing the county's annual financial statement, processing deeds and plats, and administration of special assessments.

County Treasurer

County treasurers collect and distribute current property taxes and special assessments, administer delinquent personal property taxes, and are responsible for sending out Truth in Taxation Notices and Property Tax Statements. Treasurers also administer the state deed and mortgage registry taxes.

County Recorder

County recorders maintain the vital records (births, deaths, and marriages) of the county as well as record all transfers of property, liens, mortgages, satisfactions, and other official documents.

Commissioner of Revenue

The Commissioner of Revenue is appointed by the Governor and employed at the discretion of the Governor. The commissioner's basic responsibilities with regard to property tax include:

- To exercise **general supervision** over the administration of the property tax laws, assessors, town, county, and city boards of appeal and equalization, and all other assessing officers in the performance of their duties, to the end that all assessments of property be made relatively just and equal in compliance with the laws of the state.
- Confer with, advise, and give the necessary instructions and directions to local assessors and local boards of appeal and equalization throughout the state as to their duties under the laws of the state.
- Direct proceedings, actions, and prosecutions to be instituted to enforce the laws relating to the liability and punishment of public officers and officers and agents of corporations for failure or negligence to comply with the provisions of the property tax laws, and cause complaints to be made against local assessors, members of boards of appeal and equalization, or any other assessing or taxing officer, to the proper authority, for their removal from office for misconduct or negligence of duty.
- Require county attorneys to assist in the commencement of prosecutions in actions or proceedings for removal, forfeiture, and punishment, for violation of the property tax laws in their respective districts or counties.
- Require town, city, county, and other public officers to report information as to the assessment of property, and such other information as may be needed in the work of the commissioner, in such form as the commissioner may prescribe.
- Transmit to the governor, on or before the third Monday in December of each even-numbered year, and to each member of the legislature, on or before November 15 of each even-numbered year, the report of the department for the preceding years, showing all the taxable property subject to the property tax laws and the value of the same, in tabulated form.
- Inquire into the methods of assessment and taxation and ascertain whether the assessors faithfully discharge their duties.
- To receive complaints and examine all cases where it is alleged that property subject to taxation has not been assessed or has been fraudulently or for any reason improperly or unequally assessed, or the law in any manner evaded or violated, and cause to be instituted such proceedings as will remedy improper or negligent administration of the property tax laws.
- To raise or lower the market value of any real or personal property of any person, provided that before any such assessment against the property of any person is raised, notice of an intention to raise the market value and of the time and place at which a hearing will be held shall be given to such person, by mail, addressed to the person at the place of residence listed upon the assessment book, at least five days before the day of such hearing.
- Can order a reassessment of any or all real and personal property in any assessment district.
- Can also order a special assessor to complete the reassessment.
- Can recommend to the State Board of Assessors the non-renewal, suspension, or revocation of an assessor's license.
- Can require the county auditor to place upon the assessment rolls omitted property which may be discovered to have escaped assessment and taxation in previous years.
- The Commissioner of Revenue acts as the State Board of Equalization.
- The Commissioner of Revenue is also required by law to assess several types of real and personal property. These properties are: Flight Property, Railroads, Pipelines, and Electric Powerlines.

- To exercise other powers and perform other duties required of or imposed upon the Commissioner of Revenue by law, including assisting local assessors in determining the estimated market value of industrial special-use properties and establishing a methodology to estimate the agricultural value of lands enrolled in the “Green Acres” program.

State Board of Equalization

The Commissioner of Revenue constitutes the State Board of Equalization, and in that capacity, is empowered to reduce wide disparities in assessment levels between counties and among the several classes of property within counties (*see Chapter 13 for more information about the State Board of Equalization*).

State Assessed Property

The Commissioner of Revenue is required by law to make the assessment of several types of real and personal property. The properties that are assessed by the Commissioner of Revenue are listed below.

Flight Property: The flight property of all airline companies operating in Minnesota is to be assessed annually by the Commissioner of Revenue. Aircraft with a gross weight of less than 30,000 pounds and used on intermittent or irregularly timed flights are excluded. All real and personal property of an airline company, except flight property, is to be taxed as otherwise provided by law. (M.S. 270.072)

Railroads: The operating property of every railroad company doing business in Minnesota is to be valued by the Commissioner of Revenue in accordance with Laws 1979, Chapter 303, Article 7. The non-operating property of railroad companies doing business in Minnesota is to be assessed as otherwise provided by law. (M.S. 270.81)

Pipelines: The personal property, consisting of the pipeline system of mains, pipes, and attached equipment, of pipeline companies and others engaged in the operations or business of transporting natural gas, gasoline, crude oil, or other petroleum products by pipelines are to be listed with and assessed by the Commissioner of Revenue. (M.S. 273.33)

Electric Powerlines: The responsibility for the assessment of personal property of electric light and power utilities is divided between the local assessors and the Commissioner of Revenue. Personal property of electric light and power companies which is located within a city is assessed where located by the local assessor. (M.S. 273.36) The personal property of electric light and power companies having a fixed situs outside the corporate limits of a city are listed and assessed where situated. (M.S. 273.37) All transmission and distribution lines and equipment attached to them, having a fixed situs outside the corporate limits of cities, with the exception of distribution lines taxed under M.S. 273.40 and M.S. 273.41, are listed and assessed by the Commissioner of Revenue. (M.S. 273.37)

Frequently Asked Questions

Part I - Education

How does one become an assessor?

The requirement to become a Certified Minnesota Assessor is: successful completion of Course A, *Assessment Laws, History and Procedures*; the 2-part Course B consisting of, *Residential Appraisal Principles* and *Residential Appraisal Procedures* (or Board approved alternates) and one Board Approved Elective (we have a list of them); and one year of assessment experience. In the case of an **appraiser**, the Board will accept Course A, and a current appraisers license as an alternate for the education requirements but requires two years of appraisal experience. Provisional status may be granted to individuals who have completed the education requirement but have no experience. I generally send the *Assessor Answers* brochure out and ask them to call if they have further questions.

Can I use my Real Estate education to become an assessor?

Yes, if you have a 4-year Real Estate *degree* from St. Cloud State University, the University of St. Thomas, or any other university with a Real Estate Degree program that will fulfill the requirement, however, you still must pass Course A. In addition, the Board will also allow use of the degree for some of the requirements for the AMA designation. Submit a copy of your transcript and we'll go over it.

Can you tell me when the next SCSU courses are being given?

Sometimes, if we have the current brochure. Most of the time the information is available on the MAAO website: www.mnmaao.org

I failed a course and want to retest or I want to challenge a course. What's the procedure?

If you failed a course, you may retake an exam *once* and *you must wait until 30 days after the course ended*. Should you fail on the retake, you must retake the course. Course challenges can be done the same way, but they must be given at least 30 days before the course begins or after the course ends. There is a \$50 Course Challenge fee. If the test is failed, attendance at the course is required. (Hence the reason for the 30 days before the class is held). Any course challenges or retakes on tests must be scheduled through Steve Behrenbrinker or Pam Lundgren.

Do I get CEH's even if I fail the exam?

Yes. CEU's are based on the hours that class is attended, including the test - full attendance at a week long course is 3.0 CEH's. Some assessors attend the courses as refreshers and don't take the test. They receive 2.8 CEH's for attending a week long course.

What was my test score?

Sorry, I can only tell you if you passed or failed. This is the policy and we must uphold it.

I am a CMA or CMAS and need to know if I can repeat the Property Valuation Course (PVC) every year to earn the required BEU's for relicensure?

Yes, you can. Only AMA and SAMA designations are prohibited from repeating the PVSC in a four-year block for relicensure. They are limited to twice within a 4-year block.

What do we get for CEH's for attending the Property Valuation Course?

Each day is 6 hours of instruction and is granted .6 CEH's for a total of 1.2 CEH's for the course.

How do ProSource courses fit into the assessor education program?

- 1) You may substitute courses 100 – 106 sponsored by the ProSource Company as alternative courses for the 2 weeks of Course B and a Board sponsored elective. Courses 101-105 are alternates only for the 2 weeks of Course B.
- 2) Any income property appraisal educational requirements must be met with the use of at least one (1) Board sponsored or IAAO or Appraisal Institute sponsored income property educational course unless specific approval to use another income course is granted by the Board. Specific approval will be given on a case by case basis and may require the successful completion of the Week J or the IAAO 102 or 112 Income Course test.

How will my college courses fit into the assessor education program?

College level educational courses are accepted only for continuing education credit and cannot be used as a course alternative. However, a two or four year degree in a field other than Real Estate may be accepted for continuing education credit if:

- 1) They are sponsored by a recognized post secondary educational institution.
- 2) They are at least a three (3) credit course based on the quarter system.
- 3) The course has a final examination.
- 4) The student receives a passing grade on the course.
- 5) The subject matter of the course is *directly related* to the appraisal or assessment field.

The Board will consider these requests on a case by case basis.

Q. If the AMA or SAMA designation is new, when does the assessor need to attend the PACE Course?

A. The *PACE* course is a requirement for the 4-year block FOLLOWING the 4-year block in which the new designation was granted.

Q. Who has to take the Code of Conduct and Ethics Course?

A. Everyone who is a licensed assessor must attend the Ethics Course. However, if you completed *Course A: Assessment Laws, History and Procedures* after July 1, 2006, the Ethics Course is included in that course and does not need to be taken again until the next 4-year block which begins July 1, 2008 and ends June 30, 2012.

Part II - Designations

What are the various designations and what are the requirements

The Board of Assessors has established four levels of licensure for assessors. Assessors may be required to achieve higher levels of licensure in order to assess certain districts or to obtain certain assessor positions. The requirements for each level of licensure are as follows:

Certified Minnesota Assessor - C.M.A.

1. Course A - Assessment Laws, History and Procedures. (No alternative to this course)
2. Course B - Residential Appraisal Principles
3. Course B – Residential Appraisal Procedures
3. One Elective Course - choice of one course from the list.
4. Experience – one full year of assessment experience.
5. Application to Board of Assessors with a \$55.00 fee.

It is recommended that the chosen elective course be on a subject that is pertinent to the types of properties which the assessor will be appraising.

Note: Certification may also be achieved by successfully completing Course A and the successful completion of four self-directed programmed instruction courses as alternates to the 2 week Course B requirement (either on-line or correspondence courses) offered by the International Association of Assessing Officers (I.A.A.O.). Successful completion of an elective is also required. The four courses are:

- An Introduction to the Market Data Approach to Value
- An Introduction to the Cost Approach to Value
- Site Analysis and Evaluation
- An Introduction to the Income Approach to Value

Certified Minnesota Assessor Specialist - C.M.A.S.

1. Certified Minnesota Assessor
2. Two electives - choice of two elective courses, from the list, which were not used for certification. (or four days of approved seminars may be substituted for 1 elective course. This must be approved in advance by the Board).
3. One form appraisal* - forms and instructions will be provided.
4. Experience - two years.
5. Application to Board of Assessors with a \$65.00 fee.

Note: A seminar on Form Appraisal Reports is available. It is suggested that the applicant for the specialist designation take the seminar prior to writing the form appraisal.

Accredited Minnesota Assessor – AMA

1. Course A - Assessment Law, History and Procedure (No alternative)
2. Course B - Residential Appraisal Principles
3. Course B – Residential Appraisal Procedures
4. Course H - Techniques of Mass Appraisal or IAAO 300
5. Course K - Assessment Administration or IAAO 400
6. Course J - Basic Income Approach to Value or IAAO 200
6. IAAO 151 Standards of Practice and Professional Ethics (or approved alternative)
7. One elective course or five days of approved seminars
8. Passing grade on a Narrative Appraisal or a passing Form Report and successful completion of the Residential Case Study Examination.
9. Experience - Three years
10. A successful oral interview with the Board
11. Application to Board of Assessors with a \$80.00 fee.

Senior Accredited Minnesota Assessor – SAMA

All of the requirements for the AMA designation plus:

1. One additional Income Appraisal Course
2. A passing Income Narrative Appraisal or Tax Court Narrative (this must be approved in advance) or successful completion of the Income Case Study Examination.
3. Experience - 5 years
4. Application to Board of Assessors with a \$105.00 fee.

Pre-Licensure Requirements

The Board of Assessors has made it possible for persons who have the necessary education, but no assessment experience, to work in the assessment field. This Provisional Status has been created for the purpose of encouraging “on-the-job training”. It provides an opportunity for hands-on training while working under another assessor’s license. The license holder becomes the mentor/teacher and is

responsible for the Provisional Status Candidate's acquisition of the experience requirement. When the candidate has met the experience requirement, she/he should then contact the Board and request an Application for Certified Minnesota Assessor. The requirements for Provisional Status are as follows:

Provisional Status

1. Course A - Assessment Laws, History and Procedures. (No alternative to this course)
2. Course B - Residential Appraisal Principles
3. Course B – Residential Appraisal Procedures
4. One Elective Course - choice of one course from the list.
5. Application to Board of Assessors. There is no fee for the application for Provisional Status.

It is recommended that the chosen elective course be on a subject that is pertinent to the types of properties which the assessor will be appraising.

Note: Provisional Status may also be achieved by successfully completing Course A and the successful completion of four self-directed programmed instruction courses as alternates to the 2 week Course B requirement (either on-line or correspondence courses) offered by the International Association of Assessing Officers (I.A.A.O). The four courses are:

An Introduction to the Market Data Approach to Value

An Introduction to the Cost Approach to Value

Site Analysis and Evaluation

An Introduction to the Income Approach to Value

Q. How do I contact IAAO?

A: IAAO
314 W. 10th Street
Kansas City, MO 64105-1616
Website: www.iaao.org

Q. How do I contact Kaplan Professional Schools?

Mail: Kaplan Professional Schools
1295 Bandana Boulevard, Suite 245
St. Paul, MN 55108

Phone: (651) 523-1080
Toll Free: (888) 523-1080
Fax: (651) 641-1372

Web Site: www.kpsminnesota.com

I sent in my license application last month (or whenever) and still haven't heard anything. Where's my license?

Chances are the individual sent in an application for either Provisional Status or CMA. So much material is covered in Week A that students aren't certain which is the designation and which is the license. No license can be granted until the designation is approved by the Board. So, the best thing to do in this case, is find out if they currently have a designation. If not, they probably sent in an application for CMA and must wait until the Board meets and approves the application. Once certification is granted, a license application is automatically generated at the appropriate time and will go out to them in the mail. Remember, a CMA has a maximum of two years to become licensed. If the request is for Provisional Status, the Board must approve it, however, there is no license because the experience requirement has not yet been met, therefore no designation has been granted.

I didn't receive my license application/license.

There shouldn't be a lot of these questions, but every now and then an assessor moves and forgets to send us a new address. That's generally the first response - did you move recently? If so, get the new address and I'll change the database and generate a new application.

If a license gets lost in the mail (and it does happen) ask them for the 7-digit account number and the deposit date stamped on the back of the cancelled check. I can usually track it down from there. Once in a while an assessor just mails the check and forgets to send the license application - the only identification we have for processing. Document processing then does one of two things: 1) returns the check with a form letter stating that there's no tax type associated with the payment, or 2) deposits it to Special Taxes or some other tax type of account.

IAAO
314 W. 10th Street
Kansas City, MO 64105-1616
Website: www.iaao.org

Part III - Board of Assessors

How often does the Board of Assessors meet?

Generally speaking, every six weeks, depending on the agenda. We always meet in conjunction with MAAO Conferences in the Spring and Fall.

Why do you meet in St. Cloud?

It's centrally located and accessible from nearly everywhere in the state.

Who makes the decision to appoint a Board member?

The Commissioner of Revenue

How many members are on the Board and who are they?

There are nine members of the Board:

Two County Assessors – Keith Albertsen, Douglas County Assessor and Doreen Pehrson, Nicollet County Assessor.

Two Dept. of Revenue Members – Deb Volkert, Assistant Director of the Property Tax Division and Gary Amundson, Regional Representative from the Property Tax Division.

One City Assessor Member – Steven Sinell, Eden Prairie City Assessor

One Township Assessor Member – Jan Jackson, local assessor from St. Louis County

One Designated Appraisal Member –Mike Amo who holds the MAI designation from the Appraisal Institute.

Two Public Members, one from the Real Estate Profession and one private citizen – Gregg Larson represents private citizens on the Board and David Marhula is our realtor member.

Part IV -Other Types of Questions

Can you verify property ownership at such and such an address?

No. All 87 counties in Minnesota maintain their own records. Please call the county assessors office for that information. By the way, the number for Ramsey County is: (612) 266-2000 (we get quite a lot of these, so it's committed to memory). If necessary, I look up the appropriate county phone number once they give the city name.

Where can I get an example of a demonstration narrative?

Assessors may now find examples of both residential and income demonstration narratives on the MAAO website. Stephen Behrenbrinker, the St. Cloud City Assessor has the password to enter the website. He can be contacted at: 320/650-3352 or via e-mail at: stephen.behrenbrinker@ci.stcloud.mn.us

MAAO Weeklong Education Offerings

Assessment Laws and Procedures (ALP). This is a 30 hour tested introductory course dealing with the assessment field in Minnesota. Participants will learn about property tax laws in Minnesota, real estate law and assessment procedures. This course is designed for individuals who are just beginning their study of the assessing field, but also can serve as a review for persons currently working in assessment.

Appraisal Principles. This 30 hour tested course will introduce participants to real estate practices and basic appraisal principles. This course is the basic foundation for other appraisal courses. The Minnesota Department of Commerce has approved this course for Appraiser Pre-licensing credit.

Appraisal Procedures. This 30 hour tested course will introduce the participants to basic appraisal procedures for the valuation of residential properties. Emphasis will be on the three approaches to value and the valuation process through lecture and problem solving. The Minnesota Department of Commerce has approved this course for Appraiser Pre-licensing credit.

Basic Income Approach (formerly known as Course J) This 30 hour tested course will introduce participants to the use of the income approach when valuing income-producing properties. Emphasis is on practical applications of appraisal methods through the use of lecture and problem solving. The Minnesota Department of Commerce has approved this course for Appraiser Pre-licensing credit.

Mass Appraisal Basics (formerly known as Course H) This 30-hour tested course introduces the participants to the mass appraisal process for assessment purposes. Emphasis is on review of the three approaches to value and applications of mass appraisal techniques with the use of statistics and sales ratio studies. This course is presented by lecture, problem solving and case studies.

Minnesota Assessment Administration (formerly known as Course K) This 30 hour tested course is currently not being offered and is in the process of being updating. Plans are to have it presented in 2009.

FAQ

MAAO Weeklong Course Committee (WCC)

What is the WCC and what is its purpose?

The purpose of the WCC is to administer the development and management of the MAAO's weeklong courses. The committee consists of Bob Wilson, MAAO Education Chairperson, Keith Albertsen, Chairperson of the Minnesota Board of Assessors, John Hagen, Manager of the Education and Information Section of the Department of Revenue Property Tax Division, and Stephen Behrenbrinker, MAAO Weeklong Course Coordinator. The WCC coordinator is a non-voting paid member of the committee.

What are the MAAO weeklong courses?

MAAO sponsors 30-hour courses as follows:

- **Assessment Laws and Procedures (ALP)** developed and instructed by Minnesota Department of Revenue (DOR) staff. This course is generally offered twice per year, January-February in the metro area and July in St. Cloud.
- **MAAO Appraisal Principles**, developed by Stephen Behrenbrinker, CAE and instructed by MAAO instructors or contract instructors. This course is offered once per year during the summer in St. Cloud.
- **MAAO Appraisal Procedures**, developed by Stephen Behrenbrinker, CAE and instructed by MAAO instructors. This course is offered following the Appraisal Principles course once per year.
- **MAAO Basic Income Approach (AKA Course J)**, developed and instructed by Bob Wilson, CAE and Stephen Behrenbrinker, CAE. This 30-hour income course is offered on alternate years with IAAO-102, Basic Income Approach to Valuation.
- **MAAO Mass Appraisal Basics (AKA Course H)**, developed by Stephen Behrenbrinker, CAE and instructed by MAAO instructors. This course is offered once per year.
- **Minnesota Assessment Administration (AKA Course K)**, is currently in the re-development stage and is planned to be offered in 2009. Minnesota DOR will be the developers and instructors.
- A variety of IAAO courses will be offered based on demand. IAAO 102- Basic Income Approach to Value is offered on alternate years with MAAO Basic Income Approach.

All of these courses are thirty hours in length plus an exam and have been approved for 30 hours of continuing education by the Minnesota Board of Assessors. MAAO Appraisal Principles, MAAO Appraisal Procedures, MAAO Basic Income Approach, MAAO Mass Appraisal Basics have been approved by the Department of Commerce for 30 hours of continuing education. All courses can be used for Board of Assessor continuing education hours and the exam is optional if attending for continuing education purposes only.

The WCC also sponsors and coordinates other weeklong offerings that may include courses from IAAO, ASFMRA or other appraisal organizations or educational entities.

When and how do I register for a course?

The WCC sets dates and locations for our annual offerings as early as possible so attendees can arrange their budgets and schedules. Registration forms are available on the MAAO web site and instructions are included. Payment, cancellation, refund information, course schedules, course requirements and lodging information is also available on the website for each course.

www.mnmaao.org

What courses do I need to obtain an assessor's license?

The MAAO website provides a link to the Minnesota Board of Assessors information about the different levels of licensure and the requirements for each level of licensure.

Are scholarships available for the courses?

MAAO does provide a limited number of scholarships for the weeklong courses. Information and scholarship applications are available on the MAAO web site.

When will I get my exam results?

Exam results will be mailed to the registrant at the address provided on the registration form. All exams are electronically scored, the WCC members and course coordinator review the results of the scoring for any exam issues and then the results are mailed to the registrant as soon as possible, typically within 2-3 weeks. Do not contact the instructor, the exam results will not be provided over the phone and will be supplied only to the registrant. For non-MAAO courses,

i.e., IAAO, the exams are scored and mailed from that organization and MAAO has no control over that process.

Who maintains my records of attendance and exam scores from these courses?

Attendees are responsible for maintaining their own educational records including exam results. The Minnesota Board of Assessors and MAAO do maintain records from each of the courses also but it is the primary responsibility of the registrants to manage their education transcripts.

If I fail the final exam can I re-test?

An attendee is allowed to re-test the final exam one time. The attendee should contact the WCC coordinator to arrange for the re-test. The re-test must be within 90 days of the course and the re-exam fee is \$50.00. The re-exam time and location will be determined by the WCC coordinator. A re-exam application is available on the MAAO website.

Can I challenge an exam?

Yes, persons can challenge any of the MAAO weeklong courses final exams. The fee is \$50.00 and applications are available on the MAAO website. Times and locations of course challenges will be determined by the WCC coordinator. Course materials are also available for purchase for a fee of \$50.00. Contact the WCC coordinator for further details. No continuing education hours are given for course challenges. If an applicant fails the course challenge he/she is required to attend the course to get credit for the course.

Who do I call or contact if I have a question?

Questions or comments about the weeklong courses should be referred to the WCC Coordinator, Stephen Behrenbrinker. He can be contacted at 320-650-3352; email stephen.behrenbrinker@ci.stcloud.mn.us or 400 2nd Street South, St. Cloud, MN 56301.

Regular Member: Any person performing the duties of Assessor or Deputy or Appraiser whose responsibility is the valuation of property, classification, or assessment administration for ad valorem tax purposes and who is employed by or contracted with a governmental entity may become eligible for Regular Membership in the Association with all rights and privileges including the right to vote, to hold office, to serve on committees and receive the publication of the Association together with all items of general mailing by making written application to the Secretary-Treasurer and payment of prescribed dues. Only Regular Members, in good standing, shall be eligible to serve as an officer, director and/or committee chairperson.

Associate Member: Any former Assessor, now retired, or part-time person performing the duties of Assessor whose duty is the valuation of property for ad valorem tax purposes and who is employed by any political subdivision in the State of Minnesota, shall be eligible for Associate Membership in the Association. The Associate Member's rights and privileges shall be limited to receiving the publication of the Association and a copy of the minutes of each Annual or Special Meeting by making written application to the Secretary-Treasurer and payment of prescribed dues.

Affiliate Member: Persons not eligible for Regular or Associate Membership but who are interested in the science of assessment and who subscribe to the Objectives of the Association are eligible to become Affiliate Members. The Affiliate Member's rights and privileges shall be limited to receiving the publication of the Association and a copy of the minutes of the Annual or Special Meeting by making written application to the Secretary-Treasurer and payment of prescribed dues.

Minnesota Association of Assessing Officers—Membership Application

Please Print or Type

Name:

(Last)

(First)

(MI)

Title: _____ Employer: _____ MAAO Region: _____

Office Address: _____ City, State, Zip: _____

Referred by: _____ E-Mail: _____

Please check the appropriate boxes:

CMA CMAS AMA SAMA

Membership Dues:

Regular \$75 Associate \$35 Affiliate \$75

New Members Half Price for the 1st Year

Signature _____

Date _____

Complimentary issue of the award winning publication “Equal Eyes”

Please refer to the magazine attached or enclosed with this resource toolkit.

Dan Franklin Scholarship

Background

In 1998 the Minnesota Association of Assessing Officers (MAAO) established an educational scholarship in memory of Dan Franklin who passed away in 1997. Dan was always a promoter of assessor education and served diligently on the MAAO Education Committee. Dan was instrumental in the development of the "Minnesota Property Valuation Short Course" which is now taught all across Minnesota.



Dan was also President of MAAO in 1963. It is through Dan's commitment to education and professionalism that MAAO establishes this memorial.

Eligibility Requirements

Individuals are not required to be members of MAAO to apply. A first year paid membership will be included at the student, affiliate or associate level as part of the award. The first year membership will be paid for by MAAO.

Scholarships are awarded to candidates who demonstrate financial need and submit a completed application.

Scholarships are awarded throughout the year for expenses incurred in obtaining the course work necessary for State Licensure at the Certified Minnesota Assessor (CMA) level.

Scholarships are also awarded to those individuals taking the college level course work necessary to earn a degree majoring in real estate.

Visit the website for more scholarship information and apply on line.

The *mission* of IAAO is to promote innovation and excellence in property appraisal, property tax policy and administration through professional development, education, research, and technical assistance.

IAAO will be the internationally recognized leader and preeminent source for innovation, education, and research in property appraisal, assessment administration, and property tax policy. We will serve the profession by developing the standards, techniques, and procedures used to maintain accurate property values; the research programs to remain preeminent; the education programs to teach others; the programs for professional designation of assessment personnel to recognize excellence; and the technical assistance and research programs to be the international source for property appraisal, assessment administration, and property tax policy

The Benefits of IAAO Membership

The IAAO offers a variety of membership benefits to help keep the assessment professional at the top of his or her level of expertise. The assessment profession is constantly changing, and as an IAAO member, you need access to the most up-to-date, relevant information. Some of your membership benefits include:

- **Education:** Low-cost education programs help you meet the challenges of an increasingly complex career. IAAO offers a variety of courses from hi-tech to the basics of tax assessment. IAAO publications and textbooks are known as credible information sources, for their depth and quality of information.
- **Professional Designations:** The IAAO Professional Designation Program acknowledges members who challenge themselves to meet the rigorous requirements to earn the prestigious IAAO Designations. The five internationally recognized designations are: Certified Assessment Evaluator (CAE); Residential Evaluation Specialist (RES); Cadastral Mapping Specialist (CMS); Personal Property Specialist (PPS); and Assessment Administration Specialist (AAS).
- **Peer Networking and Leadership Opportunities:** Meet other Assessment professionals to share common ideas, concerns and interests at IAAO educational seminars and events. The best minds in your profession are at your fingertips through the Member-Lookup feature for Members-Only on the IAAO website. Get industry-specific information by joining a Special Interest Council or Section. Help shape industry policies by volunteering for a committee or other leadership role.
- **Technical Assistance Program:** Since 1969, IAAO has provided objective, insightful advice to jurisdictions nationwide through its Technical Assistance Program. Leveraging years of research, training, and experience, IAAO is able to

offer specialized consulting and technical advice on a broad range of assessment issues.

Exclusively for IAAO Members

The following benefits and services are available *only to IAAO Members*. Nonmembers are not eligible for special discounts, and in some cases, cannot even use the IAAO services at all. For example:

- Member-only discounts on seminars and the IAAO Annual Conference.
- Subscriptions to the *Journal of Property Tax Assessment and Administration* and *Fair & Equitable* magazine.
- Member-only discounts on IAAO publications.
- Member-only access to special sections of the IAAO Website
- The IAAO Library Search, and complimentary pages of photocopying (up to 25 pages per request.)

IAAO as an Organization

The International Association of Assessing Officers (IAAO) is an educational and research association of individuals in the assessment profession and others with an interest in property taxation.

As a member of IAAO, you support the goals and mission of our organization. The IAAO's mission is to promote innovation and excellence in property appraisal and property tax policy and administration through professional development, education, research, and technical assistance. Membership is open to anyone and includes individuals working in government, private industry, and academia, as well as members of the general public.

Membership Application: click link below
http://www.iaao.org/membership/membership_info.asp

Or print and complete the attached application and submit to IAAO.

WE ANSWER YOUR QUESTIONS ABOUT IAAO



Q WHAT DOES YOUR ORGANIZATION DO TO KEEP MEMBERS UP TO DATE ON PROFESSIONAL DEVELOPMENTS?

A WE MAKE SURE YOUR PROFESSIONAL INFORMATION IS THE BEST IN HAND AND ONLINE.

- Fair & Equitable monthly magazine
- Journal of Property Tax Assessment & Administration quarterly professional journal
- IAAO Professional Standards
- IAAO Web site, www.iaao.org, with special members only section
- Members-Only Broadcast E-mails — membership issues, events and opportunities

Q DOES IAAO HAVE A CONTINUING EDUCATION PROGRAM?

A YES! OUR IN-DEPTH CONTINUING EDUCATION OPPORTUNITIES MAKE YOU THE BEST YOU CAN BE.

- Introductory IAAO courses for those new to the assessment profession
- Continuing Education is very affordable, and offered in several formats and at several locations to fit the needs of experienced assessment professionals — from extensive 5-day courses to 2-day workshops and 1-day forums.

Q IS THERE A PROFESSIONAL DESIGNATIONS PROGRAM?

A YES! FOR CUTTING EDGE COMPETENCY: OUR PROFESSIONAL DESIGNATIONS PROGRAM

The fair and equitable assessment of property for tax purposes requires a high level of mass appraisal skills to determine estimates of value, as well as single-property appraisal skills for defending assessments before tribunals and reviewing authorities. The IAAO Professional Designations Program is designed to increase the professional competency of assessment personnel through education. We offer five internationally recognized professional designations:

- Certified Assessment Evaluator (CAE)
- Residential Evaluation Specialist (RES)
- Cadastral Mapping Specialist (CMS)
- Personal Property Specialist (PPS)
- Assessment Administration Specialist (AAS)



Q HOW IN-DEPTH ARE YOUR RESOURCES WHEN I HAVE QUESTIONS?

A THE PAUL V. CORUSY LIBRARY IS ONE OF THE VALUABLE MEMBER RESOURCES.

- Member-Link on the IAAO Web site is a searchable database of articles in the IAAO Library, and is exclusively for IAAO members.
- 10,000 volumes of literature
- Access to over 600 periodicals

IAAO publishes several textbooks that serve as standards in the assessment profession including:

- Assessment Administration (August 2004)
- Valuation of Subsidized Housing (February 2004)
- Assessment Practices Self-Evaluation Guide (2003; revised 2004)
- Issues Confronting Properties Affected by Contamination or Environmental Problems (2002)

Q HOW DOES IAAO REMAIN AT THE FOREFRONT OF COMPLEX ASSESSMENT ISSUES?

A THE IAAO HAS WRITTEN AND PUBLISHED ELEVEN ASSESSMENT STANDARDS, INCLUDING:

- Standard on Automated Valuation Models
- Standard of Property Tax Policy.

Q I NEED TO DEVELOP MY PROFESSIONAL NETWORK. HOW DO I GET INVOLVED IN IAAO?

A AN IAAO MEMBERSHIP GIVES YOU AN INSTANT INTERNATIONAL NETWORK, AND OPPORTUNITIES FOR LEADERSHIP.

- Meet assessment professionals from around the world at meetings and conventions.
- Use the IAAO Network to make invaluable connections. If an assessor in California needs to know how an assessment office in Connecticut has successfully converted to a Computer-Assisted Mass Appraisal (CAMA) system, IAAO can make that connection for any member ... fast.
- Leadership positions on IAAO committees and the Executive Board provide rewarding opportunities to learn from the best minds in our profession.

Q WHAT DISCOUNT PROGRAMS DO YOU OFFER MEMBERS?

A YOU GET ACCESS TO ALL THESE MEMBERSHIP DISCOUNT PROGRAMS AND MORE.

- Publications
- Seminars
- Conference Registration
- Text Books
- Standards

5:8 Conference Proceedings

STEP UP TO IAAO AND STAND OUT IN THE CROWD

The International Association of Assessing Officers (IAAO) is a nonprofit educational and research association of individuals in the assessment profession, and others with an interest in property valuation.

Membership is open to anyone and includes individuals working in government, private industry and academia, as well as members of the general public.

IAAO MEMBERSHIPS

Regular Membership

is available to all officers, officials, and employees of a governmental authority or jurisdiction whose duties are related to property valuation, property tax administration, or property tax policy. All persons engaged as individuals or employees of an organization whose primary business is to provide professional services to governmental officers, officials or offices of a governmental authority or jurisdiction in support of the property valuation, property tax administration, or property tax policy functions.

Associate Membership

is available to all officers, officials, or employees of governmental agencies not directly involved in property valuation, property tax administration, or property tax policy, all officers, administrators, employees and enrolled students of educational institutions and/or individuals involved in or interested in property valuation, property tax administrations, or property tax policy.

Regular Retired Membership

is available to all persons who have retired from full-time employment and who have been regular members for at least 15 years, consecutive or otherwise.

Retired Associate Membership

is available to all persons who have retired from full-time employment and who have been associate members for at least 15 years, consecutive or otherwise.

"It's great to know I have a network of assessors I can call upon at any time."

Donna McCabe, AAS
Chief Assessor
Wellesley, MA
Member since 1988

INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS MEMBERSHIP APPLICATION



Please print or type

Name _____ Title _____

Jurisdiction/Firm _____

Office Street Address _____

Office City _____ Office State/Province/Country _____ Office ZIP/Postal Code _____

Office Phone _____ Office Fax _____

Office E-mail _____

Home Street Address _____

Home City _____ Home State/Province/Country _____ Home ZIP/Postal Code _____

Home Phone _____ Home Fax _____ Home E-mail _____

Send mail to: Office Home Check here if you do not have an e-mail address or do not wish to provide an e-mail address.
E-mail is a vital link between IAAO and its members. It is IAAO policy not to sell, rent, or distribute e-mail addresses.

Person referring applicant (if anyone): _____ Name _____

I hereby apply for membership in the International Association of Assessing Officers and agree to comply with the requirements of the IAAO Code of Ethics and Standards of Professional Conduct. If accepted for membership, I will abide by the IAAO Constitution, pay the established dues, and comply with the Code and Standards.

Signature _____ Date _____

Please indicate if you have been convicted of a felony or crime of office which may reflect on your ability to abide by the IAAO Code of Ethics and Standards of Professional Conduct. Yes No

Councils and Sections Interest Areas* (check all that apply)

- Computer Assisted Appraisal Section
- Mapping and GIS Section
- Personal Property Section
- Metropolitan Jurisdiction Council (contact Membership Dept. to join a council)
- Public Utility Section
- State and Provincial Council (contact Membership Dept. to join a council)

International Association of Assessing Officers Membership

Membership Categories	Dues
<input type="checkbox"/> Regular Member	\$175
<input type="checkbox"/> Associate Member	\$180
<input type="checkbox"/> Retired Member*	\$80

(*requires 15 consecutive years of membership at time of retirement)

TOTAL MEMBERSHIP DUES \$ _____

For information about an accredited membership designation go to www.iaao.org.

Dues are payable in advance. Please complete this application and return with payment of dues:

If paying by credit card, please provide the information requested below and fax to 816/701-8149.

VISA MasterCard AMEX _____
 Card Number

Cardholder Name (Print) _____ Expiration Date _____ Cardholder Signature _____

W7ZZZ

If paying by check, please make check payable to IAAO in U.S. Funds and mail to:
 IAAO Bank Lockbox, P.O. 504183, St. Louis, MO 63150-4183 (The returned check charge is \$25.00)



Office use only:

Prices are quoted in US dollars and are subject to change. Prices are guaranteed through December 31, 2007.

*You must be an IAAO member to be eligible for membership in these groups.

IAAO Organizational Contact Information:

Toll Free Number: 800/616-IAAO (4226)

Main Telephone: 816/701-8100

Facsimile: 816/701-8149

Executive Office

Executive Director	Lisa Daniels, MPA	(816) 701-8120
Executive Assistant	Vickie Turner	(816) 701-8100

Administration Department

Director of Administration	Angela Blazevic, AAS	(816) 701-8123
Accounting Manager	Mary Ann Deming	(816) 701-8147
Billings Supervisor	Ashley Lathrop	(816) 701-8125

Membership Department

Director of Membership	Anne Winter	(816) 701-8101
Administrative Assistant	Chris Thorman	(816) 701-8122
Assistant Membership Director	David Reed	(816) 701-8105
Member Care Specialist	Aaron Weatherford	(816) 701-8141

Professional Development Department

Director of Professional Development	Dr. Graydon Dawson	(816) 701-8130
Assistant Director of Professional Development	Wanda Musick Witthar	(816) 701-8137
Shipping and Fulfillment Coordinator	Mario Gipson	(816) 701-8131
Education Manager	Jean Spiegel	(816) 701-8133
Exam and Records Processor	Matt York	(816) 701-8136

Conference and Meetings Department

Director of Conference and Meetings	Cari Rodriguez, CMP, CMM	(816) 701-8115
Conference and Meetings Coordinator	Lauren Harlan	(816) 701-8109

Publications and Marketing Department

Director of Publications and Marketing	Christopher Bennett	(630) 293-9386
Marketing Manager	Leann Ritter	(816) 701-8161
Ad Sales Representative	Mario Gipson	(816) 701-8131
Administrative Assistant	Chris Thorman	(816) 701-8122

Research and Technical Services Department

Research Librarian	Angie Anthony, MLS	(816) 701-8117
Technical Assistance		(816) 701-8100

Leadership: <http://www.iaao.org/leadership/ExecutiveBoard20062007.asp>

Frequently Asked Questions: <http://www.iaao.org/aboutus/faq.asp>



International Association of Assessing Officers
314 W. 10th Street, Kansas City, MO 64105 Phone: 816-701-8100
CAE AAS CMS RES PPS Professional Designations

Professional Designations

The fair and equitable assessment of property for tax purposes requires a high level of mass appraisal skills to determine estimates of value, as well as single-property appraisal skills for defending assessments before tribunals and reviewing authorities. Therefore, the IAAO developed and instituted a program of professional designations designed to increase the professional competence of assessment personnel through education.

CAE - Certified Assessment Evaluator

The purpose of the CAE designation is to recognize professionalism and competency in wide range of matters covering property valuation for tax purposes, property tax administration and property tax policy. To obtain a CAE designation a candidate:

- Must be an IAAO member in good standing.
- Must have five (5) years of experience in the assessment /assessment field.
- Must have successfully completed IAAO courses 101, 102, 112, 311 or 312, and 400.
- Must successfully complete one of the following USPAP options:
 - If a candidate prior to January 1, 2003: The Appraisal Foundation's National USPAP Workshop or the IAAO's Workshop 151. Providing that 151 was taken prior to 1/1/03
 - If a candidate after December 31, 2002: IAAO's Workshop 151 or the Appraisal Foundation's National USPAP Workshop offered through another course provider *and* IAAO's Workshop 171 or the IAAO's online Standards of Professional Practice and Ethics Workshop.

Must satisfactorily complete one residential and one commercial project. **One of the projects must be a narrative appraisal report.**

Residential options are:

- A real property demonstration appraisal report.
- A real property demonstration appraisal report on the computer assisted valuation of a group of residential properties.
- The eight-hour RES case study exam and course 201.

Commercial options are:

- A real property demonstration appraisal report.
- An eight-hour mass appraisal case study exam.

(ONLY IF RESIDENTIAL DEMONSTRATION APPRAISAL REPORT WAS COMPLETED FOR PROJECT OPTION 1)

After all other requirements have been met, the candidate must pass an eight-hour comprehensive exam.

AAS - Assessment Administration Specialist

The purpose of the AAS designation is to recognize professionalism and competency in administration of a variety of functions for property tax purposes. To obtain a AAS designation a candidate:

- Must be an IAAO member in good standing.
- Must have three (3) years of experience in the assessment/appraisal field.
- Must have successfully completed IAAO courses 101, 102, 400, 402, and thirty (30) additional credit hours relating to mass appraisal or public administration.
- For USPAP requirements, please refer back to the CAE USPAP requirement.

Must satisfactorily complete:

- An assessment administration case study examination,
- Or, an assessment administration research project,
- Or, an evaluation of a jurisdiction's assessment practices.

After all other requirements have been met, the candidates must pass a four-hour AAS master examination.

CMS – Cadastral Mapping Specialist

The purpose of the CMS designation is to recognize professionalism and competency in cadastral mapping techniques and support proper valuation for tax purposes, property tax administration and property tax policy. To obtain a CMS designation a candidate:

- Must be an IAAO member in good standing.
- Must have three (3) years of experience in the field of cadastral mapping.
- Must have successfully completed IAAO courses 101, 600, 601 and ten (10) additional credit hours relating to cadastral mapping and/or geographical information systems.
- For USPAP requirements, candidate would be required to complete one of the following: IAAO 4-hour Online Ethics Course or IAAO Workshop 171 7-hour Ethics Workshop.

Must satisfactorily complete:

- Workshop 171 IAAO Standards of Practice and Professional Ethics.

After all other requirements have been met, must also pass a four-hour CMS master exam.

PPS – Personal Property Specialist

The purpose of the PPS designation is to recognize professionalism and competency in valuation of personal property for tax purposes. To obtain a PPS designation a candidate:

- Must be an IAAO member in good standing.
- Must have three (3) years of experience in appraising any class of personal property

or in administering a personal property valuation system.

- Must have successfully completed IAAO courses 101, 102, 500, and thirty (30) additional credit hours relating to appraising personal property.
- For USPAP requirements, please refer back to the CAE USPAP requirements.

Must satisfactorily complete:

- Personal property demonstration appraisal report.
- Or, an eight-hour personal property case study exam.

After all other requirements have been met, must also pass a four-hour PPS master examination.

RES – Residential Evaluation Specialist

The purpose of a RES designation is to recognize professionalism and competency in valuation of residential property for tax purposes. To qualify for the RES designation a candidate:

- Must be an IAAO member in good standing.
- Must have three (3) years of experience in the assessment/appraisal field.
- IAAO courses 101, 102, 300 and 311.
- For USPAP requirements, please refer back to the CAE USPAP requirements.

Must satisfactorily complete either:

- Real property demonstration appraisal report.
- Or, an eight-hour residential case study exam and IAAO course 201.
- Or, a real property demonstration appraisal report on computer assisted value of a group of residential properties.

After all other requirements have been met, must also pass a four-hour RES master examination.

See IAAO Procedural Rules for precise guidelines.



IAAO Courses

- **Course 101** — [Fundamentals of Real Property Appraisal](#)
- **Course 102** — [Income Approach to Valuation](#)
- **Course 112** — [Income Approach to Valuation II](#)
- **Course 122** — [Assessment and Appraisal Institute](#)
- **Course 201** — [Appraisal of Land](#)
- **Course 300** — [Fundamentals of Mass Appraisal](#)
- **Course 310** — [Applications of Mass Appraisal Fundamentals](#)
- **Course 311** — [Residential Modeling Concepts](#)
- **Course 312** — [Commercial/Industrial Modeling Concepts](#)
- **Course 320** — [Multiple Regression Analysis](#)
- **Course 400** — [Assessment Administration](#)
- **Course 402** — [Property Tax Policy](#)
- **Course 500** — [Assessment of Personal Property](#)
- **Course 600** — [Principles and Techniques of Cadastral Mapping](#)
- **Course 601** — [Cadastral Mapping - Methods & Applications](#)

Courses: Thirty hours of instruction and a final examination.

Course 101 - Fundamentals of Real Property Appraisal

Fundamentals of Real Property Appraisal is designed to provide the students with an understanding and working knowledge of the procedures and techniques required to estimate the market value of vacant and improved properties. This course covers the skills necessary for estimating the market value of properties using two approaches to value: the cost approach and the income approach. Recommended: Property Assessment Valuation (PAV) textbook

[Return to Top](#)

Course 102 - Income Approach to Valuation

Income Approach to Valuation is designed to provide the students with an understanding and working knowledge of the techniques required to estimate the market value of vacant or improved properties by the income approach. The material covers estate finance and investment, capitalization methods and techniques, analysis of income and expenses to estimate the selection of capitalization rates, and application of the approach. Recommended: Course 101, Property Assessment Valuation textbook

[Return to Top](#)

Course 112 - Income Approach to Valuation II

A continuation of introductory course 102, this course emphasizes advanced concepts in the income approach to value. Compound interest tables in appraisal practice is taught. Comparison of the various capitalization methods and technical lecture and problem solving. This course presents in detail the contemporary capitalization methods of mortgage equity cash flow analysis.

Recommended: Course 101, 102, PAAA

[Return to Top](#)

Course 122 - Assessment and Appraisal Institute

The Assessment and Appraisal Institute provides intensive two week instruction on the principles and practices of real estate as contained in IAAO Course 101, course 102 and The Appraisal Foundation's Uniform Standards of Professional Appraisal Practice (USPAP). It is designed to provide appraisal knowledge and skills in a highly concentrated format. The normal two and three course sequence is available in this two week format. Recommended: PAAA/PAV

[Return to Top](#)

Course 201 - Appraisal of Land

Course 201 covers the theory and techniques of appraising land. Topics include classifying land; estimating highest and best use; discovering significant trends and factors and their effects on value; data collection; and selection of correct physical measurements for appraisal. The five land appraisal methods (sales comparison, allocation, anticipated use, capitalization and land residual capitalization) are studied in depth. Recommended: Course 101, 102, PAV/PAAA

[Return to Top](#)

Course 300 - Fundamentals of Mass Appraisal

This course provides an introduction to mass appraisal and is a prerequisite for the 300 series of courses offered by the Institute. Topics covered include single-property appraisal versus mass appraisal, components of a mass appraisal system, data requirements, analysis, introduction to statistics, use of assessment ratio studies in mass appraisal, modeling of the three approaches, and selection of a mass appraisal system.

Recommended: Course 101, 102, MARP

[Return to Top](#)

Course 310 - Applications of Mass Appraisal Fundamentals

This residential and commercial application course builds on the theories and concepts taught in Course 300. It utilizes the demonstration of key concepts in a real-world setting. The course will provide the student with practical application techniques presented in Course 300. Recommended: Course 300, MARP

[Return to Top](#)

Course 311 - Residential Modeling Concepts

Course 311 presents a detailed study of the mass appraisal process as applied to residential property. Topics covered include comparison of single-property appraisal and mass appraisal, the major steps in the mass appraisal process, data requirements, application of the approaches to value, use of sales ratio studies, and valuation review techniques. Recommended: Course 300, MARP

[Return to Top](#)

Course 312 - Commercial/Industrial Modeling Concepts

Course 312 presents a detailed study of the mass appraisal process as applied to income-producing property. Topics covered include property data, market analysis, sales comparison approach, cost approach, gross and net income approaches, model specification and calibration, and value review and maintenance. Recommended: Course 300, MARP

[Return to Top](#)

Course 320 - Multiple Regression Analysis

Course 320 is an introductory offering designed to provide you with intensive training in the application of Multiple Regression (MRA). The course is built in a Windows™ environment and uses the statistical software SPSS for demonstrations. Course 320 is introducing you to the basic functions necessary to analyze a database. Learn how to develop frequency distributions, averages, etc. You will learn how to use various graphs to display the results of your analysis. You will also learn how to develop an additive multiple regression model using stepwise regression. Along with developing the model, you will learn what regression means and how to interpret them. Later you will test the results of the model once it has been developed. You will also use the MRA to calibrate a cost model market. Recommended: MARP

[Return to Top](#)

Course 400 - Assessment Administration

Course 400 covers administrative concepts and procedures that can produce greater efficiency in the modern assessment. Students explore the key subsystems of an organization and how to operate them more effectively. Also included is the role of the assessor within an assessment organization: the processes of planning, directing, coordinating, organizing, budgeting, and evaluating the better utilization of human and physical resources. Topics include information systems, reappraisal, setting goals and objectives, appeals, data processing, public relations, personnel, budgeting, report reviews, ratio studies, evaluation, and practice. Recommended: Course 101, and The Appraisal Foundation's Uniform Standards of Professional Appraisal Practice (USPAP).

[Return to Top](#)

Course 402 - Property Tax Policy

Course 402 offers students strategies for assisting in the effective formulation and implementation of tax policies and procedures. The course background enabling students to understand the context under which property tax policy is established. Students will learn the tools with which they can explain the effects of proposed property tax changes. They will be provided with a sound theoretical guide to decision-making and to assist in creating workable solutions for their jurisdictions. The course is designed for assessors, administrators and students of taxation, as well as professional policy advisors who guide and make decisions on a regular basis.

[Return to Top](#)

Course 500 - Assessment of Personal Property

Course 500 provides a comprehensive program of study for those who assess personal property for ad valorem tax purposes. The course covers a review of property tax administration and the nature of value, the following aspects of personal property assessment: categories of personal property, discovery, the valuation process, valuation guidelines and quality control, depreciation, and special problems. Recommended: PAV

[Return to Top](#)

Course 600 - Principles and Techniques of Cadastral Mapping

Course 600 serves as an introduction to property ownership mapping with an emphasis on the preparation and use of maps. Topics covered include ownership data gathering, map sources, mapping equipment, base maps, conveyances, acreage mapping administration, and parcel identification systems. A comprehensive set of case problems covering the metes and bounds system and the rectangular survey system is included in the course material. Recommended: Course 101, PAV

[Return to Top](#)

Course 601 - Advanced Mapping Methods & Applications

Course 601 provides a comprehensive program of study, applying the knowledge and abilities taught in course 600 to the advanced level. A comprehensive set of case problems is utilized to enhance your learning experience.

[Return to Top](#)