



# President

## Handbook

### Abstract

This handbook is an introductory guide for MAAO presidents, vice president and 2<sup>nd</sup> vice president. It contains an overview of the duties of the president, vice president and 2<sup>nd</sup> vice president and discussion of commonly assigned responsibilities. It should be used as a guide to seek out additional information and resources.

### Audience

Presidents, Vice Presidents and 2<sup>nd</sup> Vice President

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# 1. Welcome

On behalf of the MAAO membership, thank you for agreeing to serve as MAAO president, vice president and 2<sup>nd</sup> vice president.

This handbook is an introductory guide for MAAO presidents, vice presidents and 2<sup>nd</sup> vice presidents. It contains an overview of the duties of the president, vice president and 2<sup>nd</sup> vice president and discussion of commonly assigned responsibilities.

Because of the oversight nature of the president's position, the president should be familiar with numerous resources and handbooks. This particular handbook is not intended to be a comprehensive resource, but will provide an outline for presidents, vice presidents and 2<sup>nd</sup> vice presidents of the information they need to be aware of and the resources and information they should be familiar with.

Again, thank you for volunteering your time and effort on behalf of MAAO.

## 2. Strategic Plan (Adopted August 26, 2008)

### 2.1 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.

### 2.2 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.

#### ***Resources a president should become familiar with:***

- *MAAO Website*
- *MAAO position Statement for Legislative Session*
- *MAAO Constitution & Bylaws*
- *Motion Log*
- *MAAO Committee Chairs and Committee members*
- *Robert Rules of order*  
[www.rulesonline.com](http://www.rulesonline.com)
- *Obtaining a MN Assessor's License*
- *Privacy Policy*

**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.

### **3. Policy on Suspected Misconduct, Dishonesty, Fraud, and Whistle-blower Protection**

If any person knows of or has a suspicion about misconduct, dishonesty or fraud, the President should be contacted. If the alleged wrongdoing concerns the President, then the Executive Board or other officers of the organization should be notified instead.

If the President, Executive Board member or other officers of the organization receive information about misconduct, dishonesty or fraud, they shall inform the Executive Board (or, alternately, the Executive Committee, if such a Committee exists), which shall determine the procedure for investigating all credible allegations.

At all times, the privacy and reputation of individuals involved will be respected. There will be no punishment or other retaliation for the reporting of conduct under this policy. If the person providing the information requests anonymity, this request will be respected to the extent that doing so does not impede any investigation.

### **4. Ethics Policy**

It is the policy of MAAO that its employees and board members uphold the highest standards of ethical, professional behavior. To that end, these employees and board members shall dedicate themselves to carrying out the mission of the organization and shall:

- 1) Hold paramount the safety, health and welfare of the public in the performance of professional duties.
- 2) Act in such a manner as to uphold and enhance personal and professional honor, integrity and the dignity of the profession.
- 3) Treat with respect and consideration all persons.
- 4) Engage in carrying out MAAO's mission in a professional manner.
- 5) Collaborate with and support other professionals in carrying out MAAO's mission.
- 6) Build professional reputations on the merit of services and refrain from competing unfairly with others.
- 7) Recognize that the chief function of MAAO at all times is to serve the best interests of its constituency.
- 8) Accept as a personal duty the responsibility to keep up to date on emerging issues and to conduct themselves with professional competence, fairness, impartiality, efficiency, and effectiveness.
- 9) Respect the structure and responsibilities of the Executive Board, provide them with facts and advice as a basis for their making policy decisions, and uphold and implement policies adopted by the Executive Board.

- 10) Keep the community informed about issues affecting it.
- 11) Conduct organizational and operational duties with positive leadership exemplified by open communication, creativity, dedication, and compassion.
- 12) Exercise whatever discretionary authority they have under the law to carry out the mission of the organization.
- 13) Serve with respect, concern, courtesy, and responsiveness in carrying out the organization's mission.
- 14) Demonstrate the highest standards of personal integrity, truthfulness, honesty, and fortitude in all activities in order to inspire confidence and trust in such activities.
- 15) Avoid any interest or activity that is in conflict with the conduct of their official duties.
- 16) Respect and protect privileged information to which they have access in the course of their official duties.
- 17) Strive for personal and professional excellence and encourage the professional developments of others.

## **5. Conflict of Interest Policy**

### **Section 1. Purpose:**

MAAO is a nonprofit, tax-exempt organization. Maintenance of its tax-exempt status is important both for its continued financial stability and for public support. Therefore, the IRS as well as state regulatory and tax officials view the operations of MAAO as a public trust, which is subject to scrutiny by and accountable to such governmental authorities as well as to members of the public.

Consequently, there exists between MAAO and its Executive Board, officers, and employees and the public a fiduciary duty, which carries with it a broad and unbending duty of loyalty and fidelity. The Executive Board, officers, and employees have the responsibility of administering the affairs of MAAO honestly and prudently, and of exercising their best care, skill, and judgment for the sole benefit of MAAO. Those persons shall exercise the utmost good faith in all transactions involved in their duties, and they shall not use their positions with MAAO or knowledge gained therefrom for their personal benefit. The interests of the organization must be the first priority in all decisions and actions.

### **Section 2. Persons Concerned:**

This statement is directed not only to directors and officers, but to all employees who can influence the actions of MAAO. For example, this would include all who make purchasing decisions, all persons who might be described as "personnel," and anyone who has proprietary information concerning MAAO.

### **Section 3. Areas in which Conflict May Arise:**

Conflict of interest may arise in the relations of directors, officers, and employees with any of the following third parties:

1. Persons and firms supplying goods and services to MAAO.
2. Persons and firms from whom MAAO leases property and equipment.
3. Persons and firms with whom MAAO is dealing or planning to deal in connection with the gift, purchase or sale of real estate, securities, or other property.
4. Competing or affinity organizations.
5. Donors and others supporting MAAO.
6. Agencies, organizations, and associations which affect the operations of MAAO.
7. Family members, friends, and other employees.

**Section 4. Nature of Conflicting Interest:** A conflicting interest may be defined as an interest, direct or indirect, with any persons or firms mentioned in Section 3. Such an interest might arise through:

1. Owning stock or holding debt or other proprietary interests in any third party dealing with MAAO.
2. Holding office, serving on the board, participating in management, or being otherwise employed (or formerly employed) with any third party dealing with MAAO.
3. Receiving remuneration for services with respect to individual transactions involving MAAO.
4. Using MAAO's time, personnel, equipment, supplies, or good will for other than MAAO-approved activities, programs, and purposes.
5. Receiving personal gifts or loans from third parties dealing or competing with MAAO. Receipt of any gift is disapproved except gifts of a value less than \$50, which could not be refused without discourtesy. No personal gift of money should ever be accepted.

### **Section 5. Interpretation of this Statement of Policy:**

The areas of conflicting interest listed in Section 3, and the relations in those areas which may give rise to conflict, as listed in Section 4, are not exhaustive. Conflicts might arise in other areas or through other relations. It is assumed that the directors, officers, and employees will recognize such areas and relation by analogy.

The fact that one of the interests described in Section 4 exists does not necessarily mean that a conflict exists, or that the conflict, if it exists, is material enough to be practical importance, or if material, that upon full disclosure of all relevant facts and circumstances it is necessarily adverse to the interests of MAAO.

However, it is the policy of the board that the existence of any of the interests described in Section 4 shall be disclosed before any transaction is consummated. It shall be the



continuing responsibility of the board, officers, and management employees to scrutinize their transactions and outside business interests and relationships for potential conflicts and to immediately make such disclosures.

### **Section 6. Disclosure Policy and Procedure:**

Transactions with parties with whom a conflicting interest exists may be undertaken only if all the following are observed:

1. The conflicting interest is fully disclosed;
2. The person with the conflict of interest is excluded from the discussion and approval of such transaction;
3. A competitive bid or comparable valuation exists; and
4. The [Executive Board or a duly constituted committee thereof] has determined that the transaction is in the best interest of the organization.

Disclosure in the organization should be made to the President (or if he or she is the one with the conflict, then to the 1<sup>st</sup> VP), who shall bring the matter to the attention of the Executive Board or duly constituted committee thereof. Disclosure involving directors should be made to the President, (or if he or she is the one with the conflict, then to the 1<sup>st</sup> Vice President) who shall bring these matters to the Executive Board or duly constituted committee thereof.

The Executive Board or duly constituted committee thereof shall determine whether a conflict exists and in the case of an existing conflict, whether the contemplated transaction may be authorized as just, fair, and reasonable to MAAO. The decision of the Executive Board or duly constituted committee thereof on these matters will rest in their sole discretion, and their concern must be for the welfare of MAAO and the advancement of its purpose.

## **6. Appointment Process**

Members play an important role in the appointment process.

The members have the opportunity to nominate candidates for 2<sup>nd</sup> Vice President by contacting the nominating committee. The nominating committee at that time will present the nomination to the executive board. If the candidate accepts the nomination at that time, they can campaign. During the Annual Meeting (Fall Conference) the candidate for 2<sup>nd</sup> Vice President, 1<sup>st</sup> Vice President and President will have nomination speakers represent them. After the nomination speakers are complete the voting process will begin.

## **7. Term of Office**

The term of office for president, vice president and 2<sup>nd</sup> vice president is one year. Newly elected officers shall take office at the conclusion of the annual meeting.

## **8. Duties of the President**

The President, as chief executive officer of the Association, shall preside at all meetings of the Association and Executive Board Meetings, shall supervise the Association's affairs and activities, and shall make an annual report thereon to the members. Said report shall be appended to the minutes of the Annual Meeting.

The president makes appointment to committees chair as needed. The president delegates responsibility and develops committee chairs by empowering others and acknowledging their efforts. He or she should communicate regularly with officers, directors and committee chairs and be available to members.

The president should have a positive relationship with MAAO members and encourage the directors and committee chairs to do the same.

## **9. Duties of the 1<sup>st</sup> Vice President (Voting Member)**

The 1st Vice-President, who shall preside at Annual, Special and Executive Board Meetings of the Association in the absence of the President, shall also work with the President on matters of internal and external affairs as may be assigned by the President.

## **10. Duties of the 2<sup>nd</sup> Vice President (Voting Member)**

The 2nd Vice-President, who shall preside at Annual, Special and Executive Board Meetings of the Association in the absence of the President and 1st Vice-President, shall also work with the President on matters of internal and external affairs as may be assigned by the President.

## 11. Meetings

The president is the presiding officer of membership and executive board meetings. Running a productive and efficient meeting is a skill that is appreciated by all who are involved with MAAO. Knowing how to run a meeting properly can prevent conflict, keep sensitive information private, and save the association time.

The purpose of a well-run meeting with clear rules of engagement is to ensure that everyone feels he or she is heard and treated fairly and that no individual exerts undue influence on the decision making process. “Robert’s Rules of Order” shall be the governing rules for MAAO associations.

### **Common complaints and issues that involve meetings are:**

- They go on too long.
- They are not productive
- Discussion is repetitive or goes on for too long.
- Items previously decided resurface repeatedly for discussion.

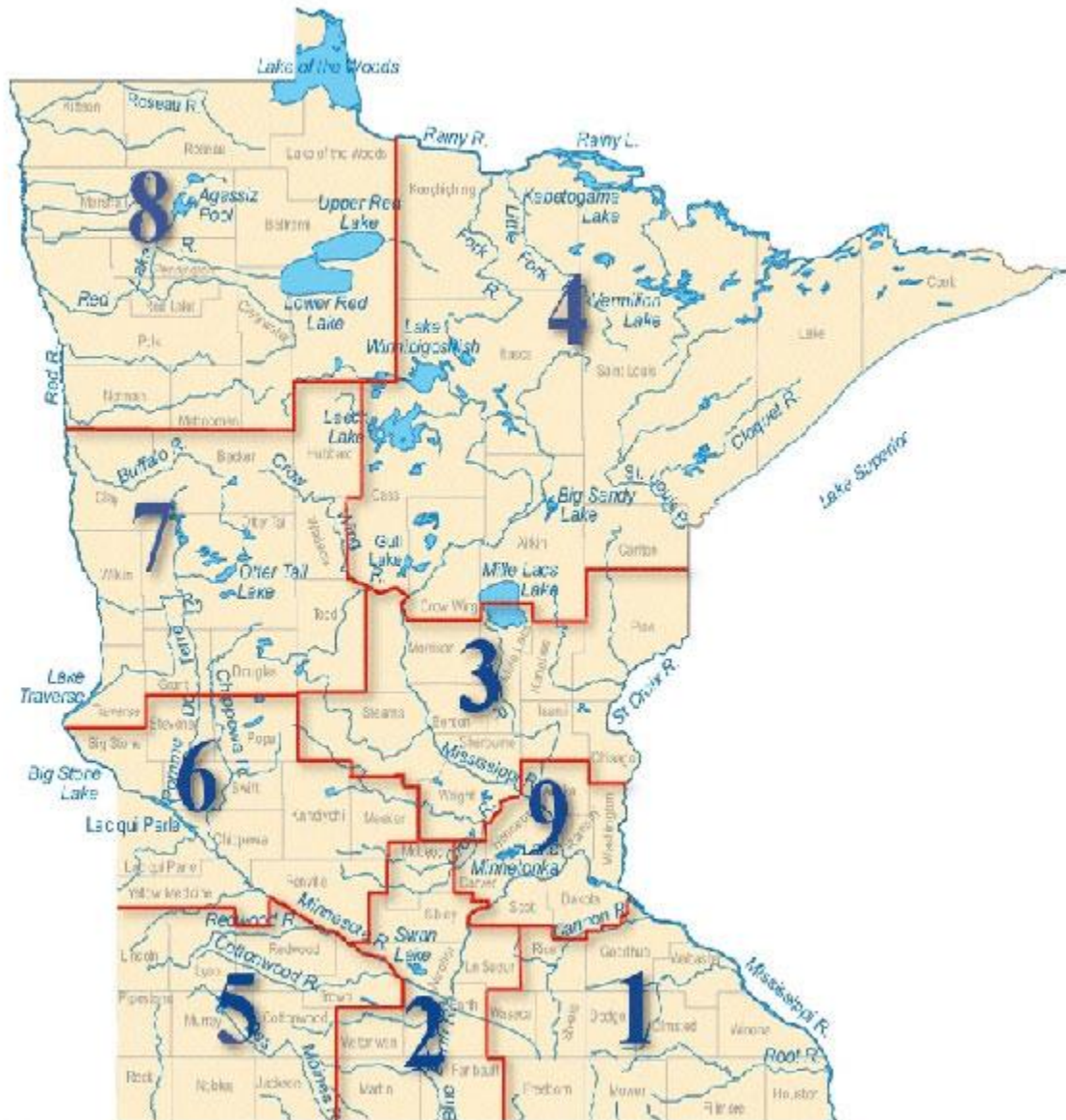
### **Some things to remember:**

- Board and membership meetings are held in order to conduct business.
- All meetings should have a thoughtful, written agenda.
- Brainstorming, discussion, and working out details of proposals should be done as committee work, not in meetings.

### **11.1 Voting Members**

Voting members include: Executive Officers (President, Vice President, 2<sup>nd</sup> Vice President, Immediate Past President and Finance Officer) and your 9 Regional Directors.

## 12. Region Map



### 13. Regions

Listed below are the Counties assigned MAAO Regions (Cities within the County also are part of Region)

**Region 1:** Dodge, Fillmore, Freeborn, Goodhue, Houston, Mower, Olmsted, Rice, Steele, Wabasha, Waseca, Winona

**Region 2:** Blue Earth, Faribault, LeSueur, Martin, McLeod, Nicollet, Sibley, Watonwan

**Region 3:** Benton, Chisago, Isanti, Kanabec, Mille Lacs, Morrison, Pine, Sherburne, Stearns, Wright

**Region 4:** Aitkin, Carlton, Cass, Cook, Crow Wing, Itasca, Koochiching, Lake, Saint Louis

**Region 5:** Brown, Cottonwood, Jackson, Lincoln, Lyon, Murray, Nobles, Pipestone, Redwood, Rock

**Region 6:** Big Stone, Chippewa, Kandiyohi, Lac qui Parle, Meeker, Pope, Renville, Stevens, Swift, Yellow Medicine

**Region 7:** Becker, Clay, Douglas, Grant, Hubbard, Ottertail, Todd, Traverse, Wadena, Wilkin

**Region 8:** Beltrami, Clearwater, Kittson, Lake of the Woods, Mahnomen, Marshall, Norman, Pennington, Polk, Red Lake, Roseau

**Region 9:** Anoka, Carver, Dakota, Hennepin, Ramsey, Scott, Washington

## **14. Membership Types**

### **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.

## **15. Reports**

As President of the Association, you will be asked to submit a quarterly article in MAAO Equal Eyes. This is an easy way to inform the MAAO membership on current association business.

## **16. Executive Meetings (month)**

October-November—Annual Meeting (Fall Conference)

November—Executive Meeting

February —Executive Meeting

May—Executive Meeting (Day before Summer Seminar)

August—Executive Meeting joint with Legislation

## **17. Brief Job Descriptions**

### **Agricultural Committee**

Purpose: To be the “eyes and ears” of the Association on agricultural topical issues as they come to the forefront in today’s work environment.

### **Commercial/Industrial/Apartment Committee**

Purpose: 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.

### **Conference Coordinator (Paid Position)**

Purpose: Promote attendance at the Annual Meeting and Conferences.

Provide continuity between site selection and planning committees as to financial arrangements and Association needs. Provide a final internal audited accounting and transfer of the balance from the preceding conference. This shall be accomplished at the organizational meeting of the ensuing administration.

### **Editorial Committee (Paid Position)**

Purpose: Administers the quarterly association’s publication, Equal Eyes.

Prepare the Annual booklet for the membership at our Annual Meeting.

### **Education Coordinator (Paid Position)**

Purpose: Responsible for assessor education administration, course and curriculum development, assessor development and standardized assessment practices. In addition to these responsibilities, the position may assist in other association initiatives as directed by MAAO Officers.

## **Education Committees:**

### **Assessor Standards and Course Curriculum**

Purpose: Support mission of MAAO through standards of professional practice and ensure the strategic development and success of the education program/efforts

### **Assessor Development**

Purpose: Address the educational and professional needs of membership's development

### **Course Management**

Purpose: Administer the operational needs of the education program/efforts

### **Conference Content**

Purpose: Coordinate Summer Seminar and Fall Conference educational offerings

### **Scholarship Committee**

Purpose: Administer the association's weeklong and Dan Franklin scholarship programs

### **Finance Officer (Voting Member)**

The Finance Officer, as the chief financial officer of the Association, shall preside over the financial matters of the Association. The Finance Officer shall supervise the financial activities of the Secretary and Treasurer to uphold standards of professional financial practice and shall also work with the President on matters of internal and external affairs as may be assigned by the President.

### **Finance Committee**

Purpose: Check the financial accounts; to carry out an audit of the financial accounts of MAAO to establish accurate and /or efficient accounting practices. Report to the Executive Board the findings of the Committee.

### **GIS Committee**

Purpose: Is dedicated to research, analyze, and deliver the tools, technology, and education that relates to GIS. While improving appraisal practices and proficiency, this committee is committed as a team of MAAO to help unify our organization in this ever-changing world.



### **Information Services (IS) Committee (Paid Position)**

Purpose: This position is responsible for overseeing the design, development, feature deployment and maintenance of the MAAO website and underlying member database (via Member clicks)

### **Legislative**

Purpose: Study legislative matters and suggest action to be taken regarding legislation beneficial toward the improvement and correction of assessment statutes and other matters pertaining to the welfare of Association Members.

### **Membership Coordinator (Paid Position)**

Purpose: Is to encourage membership and involvement with MAAO. Keep an accurate roll of the membership. Issue notices of dues and supervise the collection of the dues.

### **Nominating/Research/Procedures Committee**

Purpose: 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 the Executive Board who will govern MAAO by fulfilling the objectives and purpose of this organization.

As the Procedures Committee, we will assist in any research duties as specified by the MAAO President.

### **Residential/CAMA Committee**

### **Rules and Resolutions**

Purpose: Rules and Resolution Committee shall draft into proper form all proposed amendments to the Constitution, By-Laws and Policy of the Association or resolutions proposed for action by the membership at the Annual or Special Meeting.

### **Sales Ratio Committee**

Purpose: 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 sales ratio system that accurately measures the quality of the assessment that is equally useful to both assessors and oversight agencies.

**Secretary (paid position)**

Attend all meetings of the Executive Board, both quarterly and the annual business meeting, and other meetings as requested by the Executive Directors.

Prepare agenda and documents on the electronic communication MAAO website.

Reserve, arrange and coordinate Executive Board Meetings.

Take Minutes for all Executive Board meetings and the annual business meeting.

Update the motion log and association records following each Executive Board meetings.

**Site Selection Committee**

Purpose: To provide ideas and options for up-coming conferences to the Executive Board including location and dates.

**Strategic Planning and Research**

Purpose: To set the budget for the upcoming year. The committee consists of the immediate Past President, 1st and 2nd Vice Presidents and Treasurer of MAAO.

**Tax Court Committee**

Purpose: Supports membership in matters pertaining to Minnesota Tax Court, addressing issues and concerns of assessors statewide that relate to appeals.

**Treasurer (paid position)**

Maintain records of all of MAAO's funds and transactions, perform accounts receivable and accounts payable functions, and assure compliance with all fiscal and regulatory policies and laws.

## **18. Transitions**

Officers, Directors and Committee Chairs hold a great deal of organizational knowledge about MAAO, and it is the responsibility of the president to ensure that this knowledge is passed on appropriately to new leadership. Officers, Directors and Committee Chairs should begin sharing leadership information and materials as soon as new officers, directors and committee chairs are elected. To make a smooth transition items to remember:

- Encourage all candidates to attend Executive meetings.
- Share your enthusiasm and positive attitude about MAAO leadership with new officers, directors and chairs.

## **APPENDIX**

Sample of Survey for Committee Chairs

Sample of Oversight Structure

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DRAFT



Date:

FROM:

TO: MAAO Committee Chairs

CC: MAAO Officers and Secretary Treasurer

#### COMMITTEE UPDATE AND MEMBER SURVEY

To aid in my attempt to evaluate our present committee structure and ensure all committees have a productive mix of members, and are provided proper resources, I would like each committee chair to complete a brief survey/questionnaire on their activities, goals, objectives and financial needs. Also please use this survey as an opportunity for you to provide me some objective evaluation of your present committee members. This information will be held in confidence and will help guide my appointment of new members where needed.

In considering your budgetary projections for next year please consider if your expenditures this year have successfully accomplished our goals. Also please consider any areas where a cut back could be made without hurting the effectiveness of the committee and also areas in which we may need to expand and why.

Please remember, for you as a committee chair to be able to lead an effective committee you must have engaged members with an interest, skill and passion in your business area. If you need more members, fewer members, members from other regions etc. please include those thoughts in your comments. Committees need to be large enough to accomplish the work but small enough so they don't become unwieldy.

We are (as a past president said) an organization of committees and it is our committees that accomplish most of the real work of MAAO.

Please return directly to VP \*\*\*\*\* by July 15th

(Contact information at the end of this letter.)

Committee Name\_\_\_\_\_

Committee Chair \_\_\_\_\_

Your years on Committee/Years Chair \_\_\_\_\_

#Meetings held in 2015-2016 Fiscal Year \_\_\_\_\_

Do you use Go To Meeting or Conference Call Meetings? \_\_\_\_\_

Do You have a Vice Chair?\_\_\_\_ If Yes Who? \_\_\_\_\_

Primary Committee Objective(s)\_\_\_\_\_

2016 Milestones\_\_\_\_\_

Do you wish to serve as Committee Chair again in 2016-2017? \_\_\_\_\_

2014/15 Budget:

2015/16 Budget:

2016/17 Budget Request:

Reason for Change in Budget Request

Please add suggestions, priorities, ideas, comments or thoughts here as you wish. Any committee additions or subtractions, etc.

All comments will be held in confidence. Please return directly to VP \*\*\*\*\*

Please email to:

Thank you for your service and dedication to MAAO, and to the Assessment profession. I thank you for assisting us to plan for a great 2016/17 for our association. It is your dedication and commitment that makes us able to continually move forward.

Please call if you have any questions 218-999-9999

## 2016/17 MAAO Committee Oversight Structure

<u>President</u>	<u>First VP</u>	<u>2nd VP</u>	<u>Past Pres</u>
Education	C/I Valuations	GIS	Site Selection
Weeklong	Conf. Coordinators	Rules and Resolutions	Sales Ratio
DF Scholarship	Information Service	AG	Editorial
Nominating	Legislative	NCRAAO Reps	CAMA
Membership Services	Research and Strategic Planning	Conferences	



## **MAAO Executive Board**

**Wednesday, November 2, 2016 1:00– 5:00 p.m. & 3<sup>rd</sup> 8:30am-3:30p.m**

Kelly INN St. Cloud, Mn

[Room Reservations:](#)

### **Proxies, Introductions, Personnel matters, etc.:**

- [New this year](#), President is asking that the Region Directors, and committee chairs please make every effort to attend the entire meeting. Special circumstances are understandable. Also, please begin your report with how long you have been a Region Director, or Committee Chair. For committee chairs please tell us your committee members and if you need to fill any spots.
- **Wednesday Dinner, Thursday Lunch** – The officers ask that you please make an effort to attend the Wednesday night dinner if you are staying overnight with us in the hotel. Thursday will be a box working lunch to try to accommodate an early finish for those traveling long distances.

### **November agenda approval:**

### **September minutes review:**

**Secretary Report:** Tom May and ?

**Treasurer's Report:** Reed Heidelberger

### **Regional Director Reports:**

Region 1	Joy Kanne, Mower County
Region 2	Mike Sheplee, Martin County
Region 3	Jean Sowada-Popp, Morrison County
Region 4	Mike Dangers, Aitkin County
Region 5	Jason McCaslin, Jackson County
Region 6	Lori Schwendemann, Lac Qui Parle County
Region 7	Doug Walvatne, Ottertail County
Region 8	Joe Skerik, Beltrami County (Proxy) ??
Region 9	Kent Smith, City of Bloomington



## **Committee Reports:**

**Conference Coordinator:** Paul Knutson and Tami Paulson

**Finance Officer Report:** Bill Effertz

**Membership Coordinator:** Rebecca Malmquist

**Education Coordinator:** Jackie Coulter

Legislative Committee: Mark Peterson

Education Committees:

ASCC

Assessor Development

Weeklong Course Committee

Conference Content

Scholarship

Jessi Glancey and Sherri Kitchenmaster

Patrick Chapman and Amy Rausch

Tina Von Eschen

Kim Jensen

Kelly Schroeder

Strategic Planning:

Editorial:

Information Systems:

GIS:

CAMA:

Sales Ratio:

Tax Court:

CIA Valuation:

Agricultural:

Nominating/Research/Planning:

Rules & Resolutions:

Site Selection:

2018 IAAO Conference:

IAAO Rep.'s:

Marvin Anderson

Solomon Ankanki

Matt Gersemehl

Randy Lahr

Angie Johnson and Jane Grossinger

Del Sanko

Laura Fridgen

Brian Kieser

Michelle Snobl

Marvin Anderson

Lisa Thompson-Clarke

Patrick Todd

Rebecca Malmquist, Tom May, Stephen Baker

Dan Whitman

Bill Effertz

NCRAAO Rep.'s:

## **Unfinished Business:**

MAAO Salary Survey

Course compensation Sub-Committee Meeting

NCRAAO affiliation

## **New Business:**

State Board of Assessor update

MAAP update

## **Important Dates:**

February 9<sup>th</sup> and 10<sup>th</sup> (Tentatively) MAAO Executive Bd. Mtg. Kelly Inn-St. Cloud

NCRAAO Conference Topeka, Kansas June 18-22, 2017 – Marriott

IAAO annual Conference, Las Vegas, Nv. Sept. 24 – 27, 2017. Bally's



**MAAO**  
Minnesota Association  
of Assessing Officers

## **71st Annual MAAO Fall Conference**

**September 10-13, 2017**

## **2016-2017 Annual MAAO Business Meeting**

Monday, September 11, 2017

Conference opening

Welcome to St. Louis County

Welcome to the City of Duluth

Welcome IAAO Vice President

Kyle Holmes, MAAO President

Dave Sipila, St. Louis County Assessor

Emily Larson, City of Duluth Mayor

Dorothy Jacks, IAAO Vice President

### **Annual Business Meeting**

Called to order:

Kyle Holmes, MAAO President

Establish Quorum:

10% of regular members in good standing

Parliamentarian:

Teresa Mitchell

Sargent-at-arms:

Ben Thomas

Invocation:

2016 Conference Report:

Paul Knutson & Tami Paulson

Local Host Committee Report:

Patrick Chapman, Louis Rosario, Lisa Thompson-Clark,  
and Stephen Baker

IAAO Report:

Tom May & Rebecca Malmquist

Presidents Report:

Kyle Holmes

Secretary Report:

Tom May

Treasurer Report:

Reed Heidelberger

On-Line Administrator:

Lori Schwendemann

Education Coordinator:

Jackie Coulter

Weeklong Coordinators:

Tina Diedrich Von-Eschen

Robert Wilson

Finance Officer:

William Effertz

Regional Director Reports:

Region 1:

Joy Kanne, Mower County

Region 2:

Mike Sheplee, Martin County

Region 3:	Jean Sowada-Popp, Chisago County
Region 4:	Mike Dangers, Cass County
Region 5:	Tom Houselog, Rock County (Proxy for Jason McCaslin)
Region 6:	Lori Schwendemann, Lac Qui Parle County
Region 7:	Cheryl Wall, Wilkin County ( Proxy for Douglas Walvatne)
Region 8:	Joe Skerik, Beltrami County (Proxy for Mary Jo Otten)
Region 9:	Kent Smith, City of Bloomington

#### Committee Reports:

Legislative Committee:	Mark Peterson
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#### Education Committees:

Steering Committee	Michael Stalberger
Assessor Development	Patrick Chapman and Amy Rausch
Course Curriculum	Jessi Glancey and Sherri Kitchenmaster
Course Management	Tina Von Eschen
Conference Content	Kim Jensen
Scholarship	Kelly Schroeder

Strategic Planning:	Marvin Anderson
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Information Systems:	Matt Gersemehl
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GIS:	Randy Lahr
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CAMA:	Angie Johnson and Jane Grossinger
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Sales Ratio:	Del Sanko
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Tax Court:	Laura Fridgen
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CIA Valuation:	Brian Kieser
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Agricultural:	Doug Bruns
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Nominating/Research/Planning	Michelle Snobl
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Rules & Resolutions:	Marvin Anderson
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Site Selection:	Lisa Thompson-Clarke
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2018 IAAO Conference:	Patrick Todd
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IAAO Rep.'s:	Rebecca Malmquist, Tom May, Stephen Baker, and Dan Whitman
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NCRAAO Rep.:	William Effertz
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#### Unfinished Business:

#### New Business:

Membership Coordinator:	Rebecca Malmquist
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Membership Awards:	Rebecca Malmquist
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2016-2017 Budget:

1st VP Patrick Todd

Other Business:

Amendment to the By-Laws

Marvin Anderson

Elections Nominating Chair:

Michelle Snobl

Region Directors

Finance Officer

Second Vice President

First Vice President

President

Announcements:

Adjourn:

DRAFT

## **IAAO Guest Guidelines for MAAO Annual Conference**

1. MAAO President contacts IAAO by letter and requests attendance of the IAAO President or an IAAO representative.
2. Letter should provide specifics of our Annual conference. Items like dates, times, locations and conference agenda should be included.
3. Arrange for transportation from airport if necessary.
4. Conference committee should arrange for room upgrade for IAAO representative if possible.
5. Investigate possible outside activities for IAAO representative's companion if one attends.
6. Invite IAAO representative and guest to the Presidents dinner.
7. Arrange with conference committee a time for IAAO representative to speak to the group and communicate time and length desired.
8. Arrange for seating for IAAO representative and guest at the head table for the closing banquet.
9. Arrange for transportation back to airport if necessary.
10. Send letter of thank you post conference.

## INVOCATION

Lord, we are meeting this week to conduct matters of business. Guide our hearts and our minds in the spirit of fairness, right thought, and speech. Impart your supreme wisdom upon our activities so that our affairs may reach a successful conclusion. May we be challenged to give our best always, and may we be assured of your presence with us. Amen.

### Memorial

Let us please also take a moment to remember those within our organization that have passed on this past year. I will read the names followed by a brief moment of silence then a short prayer.

Dana Powers (former Wilkin and Clay County Assessor)

Ed Pollard (Chief Deputy for Douglas County)

Denny Montague (Coon Rapids / Washington Co.)

Victor R. Berg (Chippewa County Assessor)

Teresa Landherr (Steele County)

Eternal rest grant unto them, O Lord,  
and let perpetual light shine upon them.

May the souls of these faithful departed,  
through the mercy of God,  
rest in peace. Amen

Revised 9-26-16		Nov. 1, 2016 - Oct. 31, 2017					
		2014	2015	2015	2016	2016	2017
		Actuals	Budget	Actuals	Budget	Actuals	Budget
<b>INCOME:</b>							
50/50 Drawing		\$ 237	\$ 600	\$ 266	\$ 600	\$ 679	\$ 600
Dan Franklin Scholarship Contributions			\$ 350	\$ 747	\$ 500	\$ 142	\$ 500
Dividends and Interest		\$ 278	\$ 400	\$ 147	\$ 100	\$ 181	\$ 200
Equity Transfer: Equipment, & Course Dev. -Balance Budget \$							\$ 21,814
Job Mailing Service		\$ 7,700	\$ 6,500	\$ 8,900	\$ 8,000	\$ 8,300	\$ 9,500
<b>MAAO Conferences, Education and Workshops</b>		\$ 329,025	\$ 359,250	\$ 362,536	\$ 286,000	\$ 296,221	\$ 357,200
Ag Course Advanced			\$ 7,000	\$ 4,830	\$ -		\$ 6,000
Ag Course Basic			\$ 7,000	\$ 12,450	\$ 5,000	\$ 7,620	\$ 6,000
Apartment Course - Basic				\$ -	\$ 5,000	\$ 6,825	\$ 6,000
Appraisal Principles		\$ 17,915	\$ 20,000	\$ 17,770	\$ 18,000	\$ 20,050	\$ 27,000
Appraisal Procedures		\$ 15,395	\$ 20,000	\$ 19,700	\$ 18,000	\$ 16,840	\$ 27,000
Asmt Laws & Proc.		\$ 28,960	\$ 13,750	\$ 17,510	\$ 18,000	\$ 16,690	\$ 36,000
Assessment Admin		\$ 26,330	\$ 10,000	\$ 15,790	\$ 15,000	\$ 14,330	\$ 30,000
Basic Income Approach		\$ 18,308	\$ 20,000	\$ 16,130	\$ 18,000	\$ 15,140	\$ 18,000
Challenges & Retest		\$ 2,275	\$ 2,000	\$ 3,150	\$ 2,000	\$ 3,450	\$ 2,000
Comm/Ind/Apt (New 2014)			\$ 7,500		\$ 5,000		\$ 5,000
Ethics		\$ 8,000	\$ 10,000	\$ 10,450	\$ 2,000	\$ 1,600	\$ 5,000
Fall Conference		\$ 46,308	\$ 55,000	\$ 56,350	\$ 50,000	\$ 56,684	\$ 52,500
IAAO 102		\$ 20,900	\$ 20,000	\$ 30,600	\$ 30,000	\$ 19,190	\$ 20,000
IAAO 102 - November			\$ 10,000	\$ 650	\$ -	\$ 10,050	
IAAO 311		\$ 24,750		\$ -	\$ -		
IAAO 402 Property Tax Policy			\$ 25,000	\$ 18,875			
Inc. Case Study Exam		\$ 600	\$ 1,500	\$ 300	\$ 500	\$ 800	\$ 700
Inc Case Study Workshop		\$ 3,115	\$ 4,000	\$ 2,575	\$ 1,500	\$ 4,795	\$ 2,500
LAW (PVC)		\$ 4,830	\$ 7,500	\$ 4,700	\$ 2,500		
Leadership module #1							\$ 5,500
Mass Appraisal Basics		\$ 22,530	\$ 25,000	\$ 19,000	\$ 20,000	\$ 27,530	\$ 35,500
PACE		\$ 24,975	\$ 25,000	\$ 33,975	\$ 5,000	\$ 1,350	\$ 1,500
Res Case Study Exam		\$ 1,900	\$ 1,500	\$ 2,100	\$ 2,000	\$ 2,200	\$ 2,500
Res Form Case Study Workshop		\$ 4,257	\$ 4,500	\$ 5,360	\$ 5,500	\$ 7,385	\$ 6,000
Summer Seminar		\$ 53,267	\$ 60,000	\$ 60,371	\$ 60,000	\$ 54,692	\$ 57,500
USPAP		\$ 4,410	\$ 3,000	\$ 9,900	\$ 3,000	\$ 9,000	\$ 5,000
Annual Memberships		\$ 52,430	\$ 64,000	\$ 64,950	\$ 66,500	\$ 69,200	\$ 70,000
Misc.Income			\$ 500	\$ 109	\$ 500		\$ 500
Print Raffle		\$ 276	\$ 350	\$ 393	\$ 350	\$ 380	\$ 350
Sales of Promotional Items				\$ 1,122	\$ 1,000	\$ 223	\$ 1,000
Silent Auction		\$ 1,501	\$ 2,400		\$ 2,500	\$ 1,429	\$ 2,500
<b>Total Income:</b>		\$ 391,447	\$ 440,350	\$ 439,170	\$ 379,183	\$ 376,755	\$ 464,164
<b>Expenses:</b>							
50/50 Payout		\$ 237	\$ 300	\$ 267	\$ -	\$ 340	\$ 300
Bank Charges & Transaction Fees		\$ 18,701	\$ 20,000	\$ 22,995	\$ 22,000	\$ 19,430	\$ 23,000
<b>Committee Expenses:</b>							
Agricultural		\$ 2,544	\$ 2,000	\$ 2,723	\$ 2,000	\$ 211	\$ 2,000
GIS (CAMA & GIS split 2015)		\$ 1,513					
CAMA			\$ 500	\$ 398	\$ 500	\$ 290	\$ 500
CI Valuation			\$ 750	\$ 55	\$ 750		\$ 750
Editorial Board		\$ 762	\$ 2,000	\$ 862	\$ 1,000	\$ 555	\$ 1,000
Equal Eyes Stipends		\$ 900	\$ 1,500	\$ 750	\$ 1,500	\$ 350	\$ 1,500
Executive Board		\$ 27,990	\$ 22,000	\$ 26,121	\$ 22,000	\$ 20,984	\$ 24,000
Finance		\$ 997	\$ 600	\$ 473	\$ 500	\$ 707	\$ 500
GIS			\$ 2,000	\$ 934	\$ 2,000	\$ 2,150	\$ 2,000
Information Systems		\$ 92	\$ 500	\$ -	\$ 500		\$ 1,000
Legislative Comm		\$ 4,811	\$ 5,000	\$ 5,393	\$ 5,000	\$ 4,246	\$ 5,000
Member Development & Standards Steering (Education)		\$ 11,784	\$ 7,500	\$ 746	\$ 3,500	\$ 39	\$ 3,500
Assessor Development			\$ 750	\$ 1,016	\$ 1,500	\$ 245	
Assessor Standards			\$ 750	\$ 682	\$ 750	\$ 300	
Course Curriculum			\$ 750	\$ 1,536	\$ 2,000	\$ 1,962	\$ 2,500
Course Management			\$ 750		\$ 750	\$ 56	\$ 1,500
Course Content			\$ 7,500	\$ 7,092	\$ 7,500	\$ 3,865	\$ 7,500
Scholarship		\$ 15	\$ 500	\$ 15	\$ 500		
Nominating & Procedures			\$ 100		\$ 100		
Professional Development			\$ 100		\$ 100		
Rules & Resolutions			\$ 100		\$ 100		\$ 100
Sales Ratio Comm		\$ 709	\$ 1,000	\$ 500	\$ 1,000	\$ 411	\$ 1,000
Scholarship Committee			\$ 100		\$ 100		
Site Selection			\$ 300		\$ 300	\$ 363	\$ 300
Strategic Planning & Research			\$ 300		\$ 300		\$ 300
Tax Court			\$ 500	\$ 450	\$ 750		\$ 750
Membership Services							\$ 7,000
Weeklong Course		\$ 936		\$ 224	\$ -	\$ 74	\$ -
<b>Total Committee Expenses</b>		\$ 53,053	\$ 57,850	\$ 49,970	\$ 55,000	\$ 36,808	\$ 62,700
GoTo Meeting Annual Subscription		\$ 500	\$ 500	\$ 503	\$ 525	\$ 502	\$ 550
Intuit Quick Books			\$ 233	\$ 479	\$ 325	\$ 459	\$ 500
Mozy Pro			\$ 367	\$ 367	\$ 375	\$ 31	\$ 375
Other						\$ 335	\$ 500
Computer Software Total		\$ 774	\$ 1,100	\$ 1,349	\$ 1,225	\$ 1,327	\$ 1,925
Course Development		\$ 318	\$ 10,500	\$ 1,016	\$ 7,000	\$ 7,535	\$ 8,000
Dan Franklin Mem Sch-Awards		\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ -
Document Management System		\$ 1,845	\$ 3,000	\$ 3,075	\$ 2,500	\$ 1,230	\$ 3,000
Equipment			\$ 5,500	\$ 7,555	\$ 7,500	\$ 472	\$ 7,500

IAAO Chapter									
	IAAO Affiliate Membership Dues	\$ 180	\$ 180	\$ 180	\$ 200	\$ 190	\$ 200		
	IAAO Conference Donation		\$ -	\$ 202	\$ -	\$ 270			
	2018 IAAO Conference	\$ 106	\$ 4,000	\$ 36	\$ 3,000			\$ 3,000	
	IAAO Reps Exp. (Promotional)		\$ 400	\$ 66	\$ 400			\$ 1,000	
Insurance									
	Liability	\$ 525	\$ 500	\$ 1,845	\$ 1,100	\$ 1,860	\$ 2,000		
	Work Comp		\$ 300	\$ 322	\$ 400	\$ 458	\$ 400		
Legislative Liaison		\$ 27,000	\$ 15,000	\$ 9,151	\$ 15,000	\$ 7,626	\$ 15,000		
<b>MAAO Conferences, Education and Workshops</b>									
	Ag Course Advanced		\$ 3,500	\$ 5,516	\$ 5,000		\$ 5,500		
	Ag Course Basic		\$ 3,500	\$ 7,231	\$ 5,000	\$ 5,325	\$ 5,500		
	Apartment Course - Basic					\$ 4,257	\$ 5,500		
	Appraisal Principles	\$ 11,393	\$ 15,000	\$ 10,903	\$ 13,000	\$ 11,602	\$ 21,000		
	Appraisal Procedures	\$ 9,431	\$ 15,000	\$ 11,807	\$ 10,000	\$ 10,757	\$ 21,000		
	Assessment Admin	\$ 13,847	\$ 20,000	\$ 22,018	\$ 22,000	\$ 22,458	\$ 22,000		
	Asmt Laws & Proc.	\$ 16,369	\$ 15,000	\$ 21,414	\$ 25,000	\$ 21,597	\$ 22,000		
	Basic Income Approach	\$ 7,628	\$ 15,000	\$ 6,404	\$ 8,000	\$ 5,822	\$ 8,500		
	Challenges & Retest		\$ 100		\$ 100		\$ 100		
	New Comm/Ind 2 day course		\$ 3,500		\$ 2,000		\$ 5,000		
	Ethics Course	\$ 16	\$ 500	\$ 1,786	\$ 600	\$ 1,332	\$ 2,000		
	Fall Conference	\$ 23,536	\$ 30,000	\$ 35,247	\$ 30,000	\$ 47,045	\$ 32,000		
	IAAO 102,	\$ 32,788	\$ 15,000	\$ 37,794	\$ 22,000	\$ 3,500	\$ 15,000		
	IAAO 311			\$ 12,470					
	IAAO 402 Property Tax Policy		\$ 9,000	\$ 18,752	\$ 22,000				
	Inc. Case Study Exam	\$ 2	\$ 1,000		\$ 500		\$ 500		
	Inc. Case Study Workshop	\$ 1,153	\$ 1,000	\$ 1,203	\$ 1,000	\$ 218	\$ 1,000		
	Leadership module #1						\$ 5,500		
	LAW (PVC)	\$ 6,032	\$ 3,500	\$ 3,003	\$ 1,500				
	Mass Appraisal Basics	\$ 12,196	\$ 15,000	\$ 13,032	\$ 13,000	\$ 12,887	\$ 28,000		
	Misc. Expenses	\$ 10	\$ 500		\$ 500	\$ 60	\$ 500		
	PACE	\$ 23,853	\$ 25,000	\$ 29,805	\$ 5,000		\$ 1,000		
	Res Case Study Exam	\$ 530	\$ 300	\$ 1,025	\$ 1,000	\$ 1,120	\$ 1,000		
	Res Case Study Workshop	\$ 3,698	\$ 3,000	\$ 4,004	\$ 3,300	\$ 4,189	\$ 3,500		
	Summer Seminar	\$ 25,922	\$ 32,000	\$ 32,036	\$ 32,000	\$ 25,982	\$ 32,000		
	USPAP	\$ 4,927	\$ 3,000	\$ 7,834	\$ 3,000	\$ 125	\$ 4,000		
	<b>Sub-Total:</b>	\$ 193,331	\$ 229,400	\$ 283,284	\$ 225,500	\$ 178,276	\$ 242,100		
MAAP		\$ 500	\$ 500	\$ 500	\$ 500		\$ 500		
Membership & Awards		\$ 2,490	\$ 3,000	\$ 2,854	\$ 3,000	\$ 222	\$ -		
	Misc. Expenses	\$ 25	\$ 500	\$ 109	\$ 300		\$ 400		
	NCRAAO Reps (Promotional)	\$ 696	\$ 1,000		\$ 1,000		\$ 1,000		
	President & Vice President Allowance	\$ 376	\$ 2,000	\$ 812	\$ 2,000	\$ 101	\$ 2,000		
	Presidents IAAO Conference Expense	\$ 1,018	\$ 2,500	\$ 1,461	\$ 2,500		\$ 2,500		
	Professional Fees	\$ 4,135	\$ 4,000	\$ 5,235	\$ 4,000	\$ 5,500	\$ 5,000		
	Promotional & Sale items		\$ 100	\$ 1,993	\$ 500				
	Refund Adjustments			\$ 615	\$ 500		\$ 500		
Secretary/Treasurer									
	Supplies, Postage, Misc.,flowers,memorials	\$ 392	\$ 500	\$ 239	\$ 500	\$ 141	\$ 250		
Silent Auction		\$ 1,980	\$ 2,000	\$ 693	\$ 2,000		\$ 2,000		
<b>Wages &amp; Expenses:</b>									
	Assistant Conference Coordinator Wage	\$ 1,200	\$ 1,200	\$ 1,201	\$ 1,300	\$ 1,200	\$ 1,200		
	Conference Coordinator Wage	\$ 2,770	\$ 2,900	\$ 2,771	\$ 2,900	\$ 2,770	\$ 2,770		
	Education Coordinator		\$ 30,000	\$ 882	\$ 30,000	\$ 8,378	\$ 33,000		
	Equal Eyes Editor Wage	\$ 5,102	\$ 3,900	\$ 6,280	\$ 3,900	\$ 4,156	\$ 6,926		
	Equal Eyes Associate Wage	\$ 2,493	\$ 3,400	\$ 3,325	\$ 3,400	\$ 2,493	\$ 3,325		
	IS Coordinator Wage	\$ 4,155	\$ 4,300	\$ 4,156	\$ 4,300	\$ 4,156	\$ 4,156		
	LAW Coordinator Wage	\$ 554	\$ 300	\$ 554	\$ -				
	Membership Coordinator Wage	\$ 3,048	\$ 3,100	\$ 3,048	\$ 3,100	\$ 3,048	\$ 3,048		
	On-Line Administrator Wage	\$ 3,048	\$ 3,100	\$ 3,048	\$ 3,100	\$ 3,048	\$ -		
	Quarterly Payroll Taxes (SS & Medicare)	\$ 6,074	\$ 4,000	\$ 7,699	\$ 5,000	\$ 5,742	\$ 7,115		
	Secretary Wages	\$ 923	\$ 1,900	\$ 1,847	\$ 1,900	\$ 1,847	\$ 1,847		
	Summer Seminar Coordinator Wage		\$ 900	\$ 924	\$ 1,000	\$ 923	\$ 923		
	Treasurer Wages	\$ 5,079	\$ 5,200	\$ 5,079	\$ 5,500	\$ 5,079	\$ 5,079		
	Unemployment Wage Witholding	\$ 160	\$ 1,000	\$ 96	\$ 500	\$ 86	\$ 500		
	Weeklong Course Coordinator I	\$ 1,570	\$ 1,600	\$ 1,570	\$ 1,600	\$ 1,570	\$ -		
	Weeklong Course Coordinator II	\$ 1,570	\$ 1,600	\$ 1,570	\$ 1,600	\$ 1,570	\$ -		
	<b>Sub-Total:</b>	\$ 37,746	\$ 68,400	\$ 44,050	\$ 69,100	\$ 46,066	\$ 69,889		
	Website Services	\$ 9,035	\$ 8,000	\$ 9,345	\$ 8,000	\$ 9,975	\$ 10,000		
	Memberclicks								
<b>Total: Expenses</b>		\$ 355,463	\$ 442,130	\$ 426,723	\$ 435,225	\$ 318,327	\$ 464,164		
<b>NET TOTAL</b>		\$ 35,984	\$ (1,780)	\$ 12,447	\$ (56,042)	\$ 58,428	\$ -		
		2014	2015	2015	2016	2016	2017		
		Actuals	Budget	Actuals	Budget	Actuals	Budget		



## **Sample of Preparing for Fall Conference**

End of July/Beginning of August Fall Conference Prep:

Met in the summer with Conference Coordinators and Local Hosts to set up specific details with the resort.

-We discussed meal choices, meeting room requirements, vendor area, dining room requirements, opportunities for gatherings outdoors & other activities on the grounds. Requested early check-in for our members on the Saturday & Sunday before the conference. Let them know if there are any special equipment needs for the night of the banquet (screen/projector). Decide who will sit at the head table for the annual meeting and who will sit with you at the head table for the evening banquet. Make sure there is lodging set aside for the IAAO President and the Commissioner of Revenue at the resort. I made the decision to not have alcoholic beverages at the head table unless folks ordered it on their own. Set some sort of budget on the prizes to be given out by the Local Host committee. Prepare something for the Fall Conference registration brochure Conference Coordinator will be sending to all members. A note to get everyone motivated to attend and a theme if one has been chosen. Also need to let members know in registration brochure what type of dress code will apply for the banquet night.

Remind the regions in charge of Hospitality Room this year to begin preparations (if you're going to have one).

Verify with Editorial Chair that he/she is prepared to do the Annual Report booklet for members at the conference. You will also have to determine how many Annual Reports you want to print. Determine if we'll want the "Proposed Budget" to make it in the booklet or offer it as a separate hand out for members at the meeting.

Past President contacts Editorial Chair and Conference Coordinator to make arrangements for the Past President's Breakfast and Top Pen Award.

Line up Guest Speakers (local Mayor?) and Special Guests (DOR & IAAO). Conference Coordinators will assist with this step. Send in a special invite to IAAO to get on the President's schedule around January (See Appendix for sample of letter).

Prepare Invite to be sent out via email for Monday evening President's Dinner if you're going to host one. Would somehow specify in the invite that dinner is covered but alcoholic beverages are not.

Communicate with Membership Coordinator regarding membership awards-which ones she'll/he'll do at the annual meeting versus which ones she'll/he'll save for the evening banquet.

Prepare the annual report for the first page in the booklet to be handed out at the annual meeting. Submit to Editorial Chair.

Prepare President speech to be given at evening banquet.

Prepare Sunday afternoon Executive Board agenda(See Appendix Sample of Agenda).

## **Annual Business Meeting Agenda Prep:**

Make sure to have the agenda for the business meeting ready to get to Editorial Chair for printing.

Need to line up a Sargeant at Arms & Parliamentarian.

Send a note to the 2nd VP to let them know they'll be handling the Invocation & Memorials at the Annual Meeting. They can create something on their own for the Invocation.

For the Memorials, the Secretary can assist in sending a note to all Region Directors in August asking them to start turning in names of deceased to the 2nd VP asap. The 2nd VP will collect the names and read them at the meeting immediately following the Invocation.

Check with the State Board of Assessors Chair-do they want to provide a brief report at the annual business meeting?

Notify Region Directors and Conference Coordinators to let them know when and where in the annual meeting agenda they'll be giving their reports.

Check in with Nominating Chair regarding nominations for Region Directors and other positions so this information is also ready for Editorial Chair and the booklet he'll/she'll be printing.

Remind all region directors at the August Executive Board meeting or the Sunday Fall Conference Executive Board meeting that their report given at the Annual meeting should be less than 2 minutes each.

Annual Business Meeting Agenda:

The Agenda began with welcoming the members, then, introduce the Commissioner of Revenue so he/she could get back to St Paul that day. From there, we introduced our Guest Speaker (Chair for Board of Commissioners) and had motivating entertainment.

Next, introduce those sitting next to you at the head table for the meeting: 1<sup>st</sup> VP, 2<sup>nd</sup> VP, Past President, Secretary and Treasurer

Next-

Call to Order

Invocation & Memorials

Establishing a Quorum-ask for all Regular Members in good standing to stand.

Parliamentarian-introduced him/her

Sergeant at arms-introduced her/him

Conference Report-could be given by Conference Coordinators or Local Hosts

Sec Report-need motion

Treas Report-need motion

Introduction of IAAO President

President's Report-

State Board of Assessors

Region Director Reports-after each report you present them with their certificate

Committee Reports-each need to be kept brief-about 2 minutes

Your Choice

-gave the committee chairs their certificates after their report of at the banquet

\*If all is moving along, should be able to get through most of the committee reports.

\*Tues am Annual Meeting:

Membership Coordinator-gave her report then presented Years of Service certificates for 10-20 years of service. Those with more years will be given at the evening banquet.

Old Business

New Business-First order of New Business was Elections

Ask nominating chair to come up-she/he begins with Region Directors. After she's/he's read them all, ask for a motion to elect these members as region directors. One motion rather than all individually.

Next, she/he read nominations for 2nd VP and introduced those giving the nominating and seconding speeches. Once speeches are completed, ask three times if there are any other nominations. Hearing none, I would entertain a motion to cast a unanimous ballot for \_\_\_\_\_ as 2nd VP of MAAO. Next, she/he reads nominations for 1st VP stating who would be giving the nominating and seconding speeches. Once they were done, ask three times if there are any other nominations. Hearing none, I would entertain a motion to cast a unanimous ballot for \_\_\_\_\_ as 1st VP of MAAO. Lastly, she/he reads nominations for President. After speeches, again ask three times if there are any other nominations. Hearing none, I would entertain a motion to cast a unanimous ballot for \_\_\_\_\_ as President of MAAO.

End Agenda with Announcements from Conference Coordinator or Local Hosts and a Motion for Adjournment.

Evening Banquet Program: \* **Don't forget to have the Gavel** with you at the Banquet

The evening was set up as follows:

Social Hour 6-7pm

Dinner 7pm-Prayer before Dinner if you choose

Following dinner, introduce those at the Head Table with you and IAAO President with his/her guest. next, we presented Membership Awards. Membership Coordinator will have these all organized and ready to go.

Next was Special Recognitions. If you have any special committees setup maybe for a special project in the year this would be a place for those certificates.

At this point, Conference Coordinator can do prize give aways.

Next, the Peter M. Koole Top Pen Award is presented by the Past President so they can touch on the Past President's involvement in voting for this award, etc.

Vendor Thank you if you choose to. They may have a prize to give away also.

Next, was the Minnesota Cup presentation. This will be given by the previous year's recipient.

Next, is the President's Address

President receives certificate or gift from Past President

Lastly, is the Passing of the Gavel. An oath of office is read and answered between the outgoing and incoming President, they stand next to each other at the podium. The following is what could be used as an example:

Do you solemnly swear to administer the office President to the best of your ability, uphold and support the MAAO Constitution and By Laws, and endeavor to promote and safeguard the best interest of our Association and the interest of its membership? If so, please answer by saying "I Do". I congratulate \_\_\_\_\_, and now pass the gavel along with the duties and responsibilities that come with it.



**MAAO**  
Minnesota Association  
of Assessing Officers

**Minnesota Association of Assessing Officers**

Kyle Holmes, President

PO Box 1333

Alexandria, MN 56308

president@mnmaao.org

218.384.9148

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**MAAO**  
Minnesota Association  
of Assessing Officers

**Minnesota Association of Assessing Officers**

Kyle Holmes, President  
PO Box 1333  
Alexandria, MN 56308  
president@mnmaao.org  
218.384.9148

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January 22, 2017

Randy Ripperger, CAE  
President IAAO  
Polk County Assessor  
111 Court Avenue, Room 195  
Des Moines, IA 50309

Dear President Ripperger,

On behalf of the Minnesota Affiliate Member of IAAO and as President of MAAO, I would like to extend our organization's invitation for you to be our guest at our annual conference in 2017. We will be meeting September 10-13, 2017, at the Radisson Hotel in Duluth, MN. Our opening reception will be held Sunday evening; Conference business will begin Monday morning with a presentation by our Minnesota Commissioner of Revenue.

Traditionally we schedule time Monday afternoon for formal remarks to our members from the IAAO President, but we can accommodate this at the Tuesday evening banquet if that is more convenient for you.

We can arrange to have an MAAO member pick you up at the Duluth airport should you wish to fly directly to the conference location. The hotel is about a 15 minute drive from the airport. Our association will arrange for your lodging at the hotel once we know your availability and schedule.

I hope you are able to attend, this will be a fun conference, in a beautiful north woods, city on hill, Great Lakes setting, and our members' value hearing directly from our IAAO President. Should you be unavailable we extend the same invitation to President Elect Jacks or Past President Rodda.

Please feel free to contact me for any additional details or questions. I can be reached at 218-384-9148. My email is Kyle.Holmes@co.carlton.mn.us or president@mnmaao.org

Sincerely,

Kyle Holmes, SAMA  
President MAAO

## **CONFERENCE ACTIVITIES**

### **Sunday Evening Opening Reception**

The Sunday evening reception will open at 6:00 p.m. in the Menominee Room East. There will be a buffet style light dinner provided. During dinner there will be musical entertainment.

### **Commissioner of Revenue Meeting with Assessors**

Commissioner of Revenue Ward Einess and Department of Revenue staff will hold the annual meeting with assessors on Monday morning.

### **Vendors**

MAAO welcomes the vendors that contribute to the Annual Conference. The vendors will be located in the Chippewa room. This is our break room for Monday and Tuesday. Please stop by and visit them. The IAAO booth, NCRAAO booth, and MAAO store will be located in the Chippewa room as well.

### **Silent Auction**

Due to last year's success at the Annual Conference, we will once again be holding a silent auction. The auction will close shortly after 3:00 p.m. Monday afternoon. Please drop off your auction items at the registration desk on Monday morning.

### **Hospitality Room**

The hospitality room is hosted by Regions 4 and 6 this year. The room will be open during times that do not conflict with conference events and will remain open until 1:00 a.m. The hospitality room is located in the Iroquois #215 Suite.

### **Monday Evening Light Rail Ride**

Local guides, Jim Atchison and Scott Lindquist, will lead the group via the Metro Transit Light Rail from the Mall of America to downtown Minneapolis. The roundtrip cost for a six hour event pass is \$4.00. A list of local downtown venues will be provided to participants. The evening is sure to provide entertainment with the Minnesota Vikings hosting the Green Bay Packers at the Metrodome that evening. At the very least the people watching will be superb.

### **Tuesday Evening Annual Banquet**

The annual banquet will include dinner, awards, and more socializing with peers. Eveningwear has traditionally been worn for this event. Business attire is also appropriate.

### **Ramada Mall of America Amenities**

The conference hotel offers many amenities. A fitness center, business center, indoor pool, and outdoor pool (kept at a comfortable 88 degrees), as well as extreme close proximity to the Mall of America and IKEA. Free transportation is offered to the Mall of America.

### **MN State Board of Assessors**

The Minnesota State Board of Assessors will meet Tuesday from 1:00 - 5:00 p.m. and Wednesday from 9:00 a.m. - 12:00 p.m. in the Shoshone Room.

## DOCUMENT RETENTION AND DESTRUCTION POLICY

### ARTICLE I

#### PURPOSE

The purposes of this document retention policy are for Minnesota Association of Assessing Officers (the Organization) to enhance compliance and promote the proper treatment of corporate records of the Organization.

### ARTICLE II

#### POLICY

Section 1. General Guidelines. Records should not be kept if they are no longer needed for the operation of the business or required by law. Unnecessary records should be eliminated from the files. The cost of maintaining records is an expense which can grow unreasonably if good housekeeping is not performed. A mass of records also makes it more difficult to find pertinent records.

From time to time, the Organization may establish retention or destruction policies or schedules for specific categories of records in order to ensure legal compliance, and also to accomplish other objectives, such as preserving the intellectual property and cost management. Several categories of documents that warrant special consideration are identified below. While minimum retention periods are established, the retention of the documents identified below and of documents not included in the identified categories should be determined primarily by the application of the general guidelines affecting document retention, as well as the exception for litigation relevant documents and any other pertinent factors.

Section 2. Exception for Litigation Relevant Documents. The Organization expects all officers and members to comply fully with any published records retention or destruction policies and schedules, provided that all officers and members should note the following general exception to any stated destruction schedule: If you believe, or the Organization informs you, that Organization records are relevant to litigation, or potential litigation (i.e., a dispute that could result in litigation), then you must preserve those records until it is determined that the records are no longer needed. The exception supersedes any previously or subsequently established destruction schedule for those records.

Section 3. Minimum Retention Periods for Specific Categories.

- (a) Organization Documents. Organizational records in the Organization's articles of incorporation, by-laws and IRS Form 1023, Application for Exemption. Organizational records should be retained permanently. IRS regulations require that Form 1023 be available for public inspection upon request.
- (b) Tax Records. Tax records include, but may not be limited to, documents concerning payroll, expenses, proof of contributions made by donors, accounting procedures, and other documents concerning MAAO's revenues. Tax records should be retained for at least ten years from the date of filing the applicable return.
- (c) Employment Records/Personnel Records. State and federal statutes require MAAO to keep certain recruitment, employment and personnel information. MAAO should also keep personnel files that reflect performance reviews and any complaints brought against MAAO or individual employees under applicable state and federal statutes. MAAO should also keep in the employee's personnel file all final memoranda and correspondence reflecting performance reviews and actions taken by or against personnel. Employment applications should be retained for ten years. Retirement and pension records should be kept permanently. Other employment and personnel records should be retained for ten years.

- (d) Board and Board Committee Materials. Meeting minutes should be retained in perpetuity in the MAAO's minute book. A clean copy of all other Board and Board Committee materials should be kept for no less than ten years by MAAO.
- (e) Press Releases/Public Filings. MAAO should retain permanent copies of all press releases and publicly filed documents under the theory that MAAO should have its own copy to test the accuracy of any document a member of the public can theoretically produce against MAAO.
- (f) Legal Files. Legal counsel should be consulted to determine the retention period of particular documents, but legal documents should generally be maintained for a period of ten years.
- (g) Contribution and Program and Service Records. MAAO should keep final copies of contribution and program and service records for the same period of time it keeps tax records, generally at least ten years from the date of filing the applicable return.
- (h) Contracts. Final, execution copies of all contracts entered into by MAAO should be retained. MAAO should retain copies of the final copies for at least three years beyond the life of the agreement, and longer in the case of publicly filed contracts.
- (i) Correspondence. Unless correspondence falls under another category listed elsewhere in this policy, correspondence should generally be saved for two years.
- (j) Banking and Accounting. Accounting ledgers, journals and schedules should be kept for ten years. Banking deposits, deposit slips, checks and invoices should be kept for ten years.
- (k) Audit Records. External audit reports should be kept permanently.

Insurance. Expired insurance policies, insurance records, accident reports, claims, etc. should be kept permanently.

Section 4. Electronic Mail. E-mail that needs to be saved should be either:

- (i) printed in hard copy and kept in the appropriate file; or
- (ii) downloaded to a computer file and kept electronically or on a disk as a separate file.

The retention period depends on the subject matter of the e-mail as covered in policy.



# Education Document Retention Policy and Procedure

MAAO should retain course documents and materials related to the Education Program for ten years. This includes copies of course materials distributed during each course, original course materials, completed exams, compiled exam results, correspondence sent to course participants and attendance rosters for each course.

These documents will be stored in the “Education Cloud” which is a folder labeled Education on WebDocs that is assessable by the Education Coordinator and the IT chair.

Documents to be stored in the Education Cloud:

- Copies of materials distributed during each course
- Current versions of original course materials in an editable format
- Copies of exams completed by participants
- Compiled exam results for each course
- Correspondence sent to participants regarding exam scores
- Course attendance rosters and sign-in sheets

The Education folder on WebDocs does not allow for organization through folders and uses a search function to find documents. To allow documents to easily be found through the search function documents should be titled with the following format:

Course Name\_Year-Month-Day\_Document Description

Examples: ALP\_2013-Jan\_Course Attendance Roster

Basic Income\_2014-10-30\_Manual

Submitting Documents:

Documents that need to be uploaded to the Education Cloud should be e-mailed to the Education Coordinator or given to the Education Coordinator on a removable media storage device. Additionally, documents that are not confidential can be added to the MAAO Common Education Folder on Dropbox. Confidential documents include course exams and documents including exam results.

Requesting Documents:

Documents can be requested from the Education Cloud by e-mailing the Education Coordinator and will be delivered by e-mail, removable media storage device or through the MAAO Common Education Folder (non-confidential documents only).

# Go To Meeting - web meeting instructions

Go to [www.gotomeeting.com](http://www.gotomeeting.com) click Login in the upper left navigation bar.

**Login - Email address:** [webmaster@mnmaao.org](mailto:webmaster@mnmaao.org)

**Password:** MAAO1949

## **Schedule a Meeting - We can only schedule/host one meeting at a time with our subscription**

Click Host a Meeting on the Left Navigation area. If you have never hosted a meeting on your computer before, the website will ask to Run the application. Click Run if prompted. It will show Starting Meeting..... You will then see a little Flower icon in your task bar by the clock.

A box will ask you if you want to Meet Now or Schedule a Meeting. Make your selection.

Enter the Subject of the meeting – be specific (i.e. IS Committee Meeting), Date and Time – the rest of the Audio and Password set up can be left as defaulted. Click Schedule.

The meeting will be entered onto your Outlook Calendar and an email window will come up with all the meeting details and the meeting link included. Enter the email addresses that you are inviting and send the invitation.

## **Start a Scheduled Meeting**

Scheduled meetings are any GoToMeeting meetings that have been previously scheduled by the organizer in the GoToMeeting application. Scheduled GoToMeeting meetings can be started from the GoToMeeting system tray icon, the GoToMeeting Web site, the GoToMeeting Outlook bar.

**Note:** To start a meeting the GoToMeeting application must be installed on the PC being used by the meeting organizer. This was installed when you scheduled the meeting.

### **To start a scheduled meeting from the GoToMeeting system tray icon**

1. Right-click the GoToMeeting system tray icon and select **My Meetings**.
2. On the *Login – GoToMeeting* dialog box, enter your Email address and Password and click **Log In**.
3. On the *My Meetings – GoToMeeting* dialog box, select the meeting you want to start by clicking the name of the meeting in the Subject column, and click the **Start** button.

Your meeting will start and the GoToMeeting Organizer Control Panel will appear in the right side of your desktop.

### **To start a scheduled meeting from the GoToMeeting Web site**

1. Open an Internet browser and go to [www.gotomeeting.com](http://www.gotomeeting.com).
2. In the left navigation bar, click **Log In**.
3. In the Returning Users section, enter your Email address and Password and click the **Log In** button.
4. On the My Meetings page, locate the scheduled meeting you wish to start and click the **Start Meeting** button.
5. If prompted, click **Yes** or **Grant** to accept the GoToMeeting download.

Your meeting will start and the GoToMeeting Organizer Control Panel will appear in the right side of your desktop.

### **To start a scheduled meeting from the GoToMeeting Outlook bar**

1. From the GoToMeeting Outlook bar, click the GoToMeeting button and select **My Meetings**.
2. On the *Login – GoToMeeting* dialog box, enter your Email address and Password and click **Log In**.
3. On the *My Meetings – GoToMeeting* dialog box, select the meeting you want to start by clicking the name of the meeting in the Subject column, and click the **Start** button.

Your meeting will start and the GoToMeeting Organizer Control Panel will appear in the right side of your desktop.

If you are using the telephone for the audio part of the meeting, call the number and enter the Passcode provided in the email and outlook calendar item and make sure the 'Use Telephone' button is selected. If you have a headset and microphone plugged into your computer, make that selection and you are good to go.

To end your meeting, click File End Meeting or click the Close X in the upper right of this toolbar.

## **Get Started with GoToMeeting**

### **Quick Start**

Learn how to schedule your meetings, invite people and meet spontaneously.

**Watch Video (2:36)**

## Engage your Audience

Find out how to make your meetings more interactive by using Drawing Tools, sharing keyboard/mouse controls and switching presneters.

**Watch Video (2:42)**

## Recording Basics

See how easy it is to record meetings (include you and your attendees' audio) for later On-Demand viewing.

**Watch Video (2:39)**

**View all our GoToMeeting training videos**, including instructions for Mac users

If you have any questions or comments about what you've learned, please contact us at:

**GoToMeeting Global Customer Support**

For 24/7 Support, please visit: <http://support.gotomeeting.com> 1-800-263-6317 (U.S. and Canada, toll-free)

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