

Minnesota State Board of Assessors Biennial Report: FY 2011 – 2012

**Reporting Period:
Submitted By:**

**July 1, 2010 – June 30, 2012
Deb Volkert, Executive Secretary**

October 2012

The Minnesota State Board of Assessors is authorized under Minnesota Statutes, sections 270.41 to 270.50. The Board is submitting this report to the Governor as required by M.S. 214.07, subd. 1 (Non-Health-Related Board Reports). This report covers fiscal years 2011 and 2012 (July 1, 2010 – June 30, 2012).

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Introduction

The State Board of Assessors is established under M.S. 270.41 to regulate assessors in Minnesota. Assessors determine the market value and classification of properties in their jurisdiction. Market values determined by assessors are the starting point for calculating property taxes each year; various other factors influence tax amounts. The Board sets – and enforces – rules and standards that cover assessors' education, work experience and job performance.

The Board is appointed by the Commissioner of Revenue. Under M.S. 270.41, the Board's nine members must include two Department of Revenue officials, two county assessors, two local assessors, one private-sector property appraiser, and two members of the public. The county and local assessors must be picked from a list provided by the Minnesota Association of Assessing Officers.

The Board is required by M.S. 214.07 to report on its activities to the Governor every two years. The following report covers the period of July 1, 2010 – June 30, 2012. This report includes the following information about the Board, as required by statute:

- General statement of Board activities;
- Summary of Board rules proposed or adopted during the reporting period;
- Board members, occupations, addresses, and their appointment and reappointment dates;
- Names and job classifications of Board employees;
- Board budget, expenses, and fee receipts;
- Number of meetings and total hours members spent on Board meetings and other activities;
- Number of licensed assessors for each type or level of registration issued by the Board;
- Information on examinations the Board conducted, and the number of people who took the exams and were licensed, registered or denied by the Board;
- Number of people who did not take the examinations and were licensed, registered or denied by the Board;
- Number of people whose licenses were revoked, suspended or altered by the Board; and
- Number of complaints received by the Board and how those complaints were resolved or disposed of, including any referrals to other agencies or disciplinary action.

Board Activities

The Board of Assessors regulates assessors in Minnesota to ensure they are qualified to do their job and that their performance remains satisfactory. More specifically, the Board:

- Specifies the type and extent of formal education and work experience necessary for both initial and continued performance as an assessor for a unit of local government.
- Reviews and approves courses of instruction offered by various sponsoring organizations and schools.
- Issues and renews assessor licenses to people meeting the education and experience requirements.
- Handles complaints regarding assessors and – where appropriate – takes disciplinary action or refers cases to other agencies.

Proposed or Adopted Rules

The Board changed some of its rules in 2011. In addition to technical changes, the Board made the following substantive changes:

- Changed requirements for Certified Minnesota Assessors (CMA) to include a mass appraisal course instead of an elective;
- Changed requirements for Certified Minnesota Assessor Specialists (CMAS) to include two income courses;
- Added falsifying of attendance records at a course or seminar to the list of offenses for which an assessor's license may be suspended;
- Revised what qualifies as continuing education; and
- Changed the examination requirement for Accredited Minnesota Assessors (AMA) to allow for an oral interview or a comprehensive exam (at the board's discretion).

Board Members

The table below lists all members of the Board, along with their addresses, occupations, and dates of appointment and reappointment.

Name and Occupation	Address	Appointed	Reappointed	Term Ends
Keith Albertsen County Assessor	Douglas County Courthouse 305 8th Ave. W. Alexandria, MN 56308	1/7/94	1/9/95, 1/4/99, 1/6/03, 1/8/07	1/3/11
Mike Amo Appraiser	417 16th St. N. Sauk Rapids, MN 56379	3/02/04	1/7/08, 1/9/12	1/4/16
Jane Grossinger Township Assessor	33872 MN Highway 15 Kimball, MN 55353	5/04/12	N/A	1/4/16
Steven Hurni Property Tax Compliance Officer	MN Dept. of Revenue 15085 Edgewood Road Little Falls, MN 56345	3/03/08	1/9/12	1/4/16
Jan Jackson Township Assessor	8593 McKay Road Kelsey, MN 55724	1/01/96	1/10/00, 1/5/04, 1/7/08	1/3/12
Brian Koester County Assessor	Benton County Courthouse 531 Dewey St., PO Box 129 Foley, MN 56329	1/25/11	N/A	1/5/15
Gregg Larson Professional/Academic	3377 N. Snelling Ave. Arden Hills, MN 55112	7/16/01	1/6/03, 1/8/07, 1/8/11	1/5/15
David Marhula Realtor	108 N.E. First St. PO Box 758 Baudette, MN 56623	12/06/05	1/8/07, 1/8/11	1/5/15
Doreen Pehrson County Assessor	Nicollet County Courthouse 501 S. Minnesota St. St. Peter, MN 56082	7/01/99	1/8/01, 1/10/05, 1/5/09	1/7/13
Steven Sinell City Assessor	1867 Quail Drive Shakopee, MN 55379	1/06/03	1/9/06, 1/4/10	1/6/14
Deb Volkert Manager	MN Dept. of Revenue Mail Station 3340 St Paul, MN 55146	5/01/91	1/10/94, 1/5/98, 1/7/02, 1/9/06, 1/4/10	1/6/14

Board Employees

The table below lists the names and job classifications of Board employees.

Name	Job Classifications
Pam Lundgren	Program Administrator – former (through 7/3/12)
Bobbi Spencer	Program Administrator – current (started 5/23/12)

Board Funds

The Board is funded through the Department of Revenue's operating budget. The table below shows the amount budgeted for the Board and its total expenses paid for the FY 2011-12 reporting period.

	FY 2011	FY 2012	Total
Amount Budgeted	\$ 69,175	\$ 82,266	\$151,441
Total Expenses Paid	\$ 66,299	\$ 67,610	\$133,909

Note: The Board collects various assessor license and exam grading fees as required by statute. Receipts from these fees are deposited into the state's General Fund. During the reporting period, the Board collected \$134,957 in fees (\$67,739 in FY 2011, and \$67,218 in FY 2012).

Board Meetings and Total Hours

The table below lists how many meetings each Board member attended and the approximate total hours.

Member Name	Meetings	Hours
Keith Albertsen (term ended January 2011)	3	17
Mike Amo	12	59
Jane Grossinger (appointed May 2012)	1	5
Steve Hurni	11	54
Jan Jackson	10	52
Brian Koester	10	47
Gregg Larson	11	54
David Marhula	10	49
Doreen Pehrson	11	54
Steven Sinell	11	54
Deb Volkert	13	64

Number of Licensed Assessors

The table below shows the number of people licensed as of June 30, 2012.

Licensure Level	Count
CMA – Certified Minnesota Assessor	471
CMAS – Certified Minnesota Assessor Specialist	59
AMA – Accredited Minnesota Assessor	70
SAMA – Senior Accredited Minnesota Assessor	236
Total Licenses	836

Board Examinations

The Board administers one oral exam which is required for Accredited Minnesota Assessor and Senior Accredited Minnesota Assessor licensure (the two most advanced license levels). All other exams are administered by course sponsors.

Interviews	FY 2011	FY 2012
Pass	23	19
Fail	1	0

Licenses Approved/Denied

This section summarizes how many CMA, CMAS, AMA and SAMA licenses the Board approved or denied.

Certified Minnesota Assessor (CMA)

Applicants for a CMA license must complete four required courses and have one year of experience. The table below shows the number of CMA applicants approved/denied, subdivided by age, sex and state of residence.

Age Range	Sex	Approved/ Denied	State of Residence
18 - 25	Male	6/0	MN (6)
	Female	1/0	MN (1)
26 - 34	Male	9/0	MN (9)
	Female	8/0	MN (7), ND (1)
35 - 59	Male	24/0	MN (23), IA (1)
	Female	13/0	MN (13)
60 - 65	–	0/0	–
Over 65	–	0/0	–
Total	–	61/0	–

Certified Minnesota Assessor Specialist (CMAS)

Applicants for a CMAS license must complete three required courses and have two years of experience. The table below shows the number of CMAS applicants approved/denied, subdivided by age, sex and state of residence.

Age Range	Sex	Approved/ Denied	State of Residence
18 - 25	–	0/0	–
26 - 34	Male	3/0	MN (3)
	Female	2/0	MN (2)
35 - 59	Male	1/0	MN (1)
	Female	3/0	MN (3)
60 - 65	Male	0/0	–
	Female	1/0	MN (1)
Over 65	–	0/0	–
Total	–	10/0	–

Accredited Minnesota Assessor (AMA)

Applicants for an AMA license must complete three required courses, pass an oral exam, complete a demonstration narrative (or alternate evaluation), and have three years of experience. The table below shows the number of AMA applicants approved/denied, subdivided by age, sex and state of residence.

Age Range	Sex	Approved/ Denied	State of Residence
18 - 25	–	0/0	–
26 - 34	Male	14/0	MN (14)
	Female	2/1	MN (3)
35 - 59	Male	14/0	MN (14)
	Female	6/0	MN (6)
60 - 65	Male	1/0	MN (1)
	Female	1/0	MN (1)
Over 65	Male	1/0	MN (1)
	Female	1/0	MN (1)
Total	–	40/1	–

Senior Accredited Minnesota Assessor (SAMA)

Applicants for a SAMA license must complete an income demonstration narrative and have five years of experience. The table below shows the number of SAMA applicants approved/denied, subdivided by age, sex and state of residence.

Age Range	Sex	Approved/ Denied	State of Residence
18 - 25	–	0/0	–
26 - 34	Male	4/0	MN (4)
	Female	2/0	MN (2)
35 - 59	Male	14/0	MN (13), WI (1)
	Female	6/0	MN (6)
60 - 65	Male	1/0	MN (1)
	Female	0/0	–
Over 65	–	0/0	–
Total	–	27/0	–

Licenses Approved/Denied Without Board Exams

This section summarizes how many AMA or SAMA licenses the Board approved or denied for applicants who did not take Board exams.

There were no AMA or SAMA licenses approved or denied during the FY 2011-12 reporting period for applicants who didn't take Board exams. (All applicants took the Board exams.)

Complaints Received and Action Taken by the Board

The Board received seven complaints during the FY 2011-12 reporting period. Four alleged or implied that an assessor violated a state law or Board rule. Three were forwarded to other agencies as required by M.S. 214.10.

The table below lists the complaints received and how the Board resolved or disposed of them, including any referrals to other agencies or disciplinary action.

Type of Complaint	Action Taken by Board
Assessment Practices in a County	Referred to Department of Revenue, which handles these complaints
Assessor's Behavior at Work	Referred to employer (county), which handles personnel issues
Assessor's Job Performance	Received recommendation from another agency; pending
Felony Conviction (not job-related)	License suspended for specified time period and monitored
Felony Charge (not job-related)	Letter written to assessor and monitored
Private Appraiser's Job Performance	Referred to Department of Commerce, which licenses private appraisers
Property Value Set by Assessor	Instructed complainants on how to appeal property valuations.