



# **Minnesota State Board of Assessors Biennial Report: Fiscal Years 2019-2020**

Reporting Period: July 1, 2018 – June 30, 2020

Submitted by: Andrea Fish, Executive Secretary

October 2020

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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 2019 and 2020 (July 1, 2018, to June 30, 2020).

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## Introduction

The Minnesota State Board of Assessors regulates assessors under Minnesota Statute 270.41. Assessors are responsible to determine the market value and classification of properties in their jurisdictions. 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. By statute, the Board’s nine members must include two Department of Revenue members, two county assessors, two assessors who are not county assessors, one private-sector property appraiser, and two members of the public.

The Board is required by M.S. 214.07 to report on its activities to the Governor every two years. This report covers the period of July 1, 2018, to June 30, 2020. It includes the following information:

- General statement of Board activities
- Summary of Board rules proposed or adopted during the report 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
- 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 jobs 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

Changes were made to the Board's rules for licensing and education requirements. These changes took effect August 3, 2020, and apply to the licensing cycle that started July 1, 2020 (during the 2021-2022 fiscal biennium).

### Accredited Minnesota Assessor (AMA) Requirements:

- Removed assessment administration course
- Removed 30-hour elective course requirement
- Removed 15-hour Uniform Standards of Professional Appraisal Practice (USPAP) requirement
- Added 15-hour property type-specific course

### Senior Accredited Minnesota Assessor (SAMA) Requirements:

- Added assessment administration course
- Added management and leadership courses (minimum of 30 hours)

### Reinstatement Requirements:

- Removed 7-hour USPAP update course for a former licensee seeking reinstatement

### Continuing Education Minimum Hour Requirement:

- Removed 3-hour minimum requirement
- Added 1-hour minimum requirement

### Jurisdiction License Levels:

- Eliminated list that designated the level of assessor licensure necessary for each jurisdiction

### Designation:

- Allowing the International Association of Assessing Officers designation of MAS (mass appraisal specialist) as substitute for narrative appraisal to obtain AMA license

### Temporary License:

- Updated expiration period from four to five years for a temporary license holder to obtain AMA license

## Board Members

The table below lists all Board members who served during the report period, along with their addresses, occupations, and dates of appointment and reappointment. Current members are listed in **bold type**.

Name and Occupation	Address	Appointed	Reappointed	Term End
<b>Gary Amundson</b> Property Tax Compliance Officer	1530 Oakridge Road S.W. Pillager, MN 56473	2/5/14	1/6/20	1/8/24
<b>Charlie Blekre</b> Appraiser	1700 N. Broadway, Suite 150 Rochester, MN 55906	1/4/16	1/6/20	1/8/24
<b>Andrea Fish</b> Property Tax Assistant Director	Minnesota Department of Revenue Mail Station 3340 St. Paul, MN 55146-3340	9/20/17	N/A	1/4/21
<b>Jane Grossinger</b> Township Assessor	33872 Minnesota Highway 15 Kimball, MN 55353	5/4/12	1/6/20	1/8/24
<b>Reed Heidelbergberger</b> City Assessor	704 Broadway St. Alexandria, MN 56308	7/20/16	1/8/18	1/3/22
<b>Joy Kanne</b> County Assessor	201 First St. N.E. Austin, MN 55912	3/21/17	N/A	1/4/21
<b>Gregg Larson</b> Professional/Academic	3377 N. Snelling Ave. Arden Hills, MN 55112	2/20/05	1/7/19	1/3/22
<b>David Marhula</b> Realtor	108 N.E. First St. P.O. Box 758 Baudette, MN 56623	12/06/05	1/5/15	1/7/19
<b>Mike Reed</b> Realtor	PO Box 1212 Baudette, MN 56623	1/7/2019	N/A	1/9/23
<b>Lori Schwendemann</b> County Assessor	Lac qui Parle Courthouse 600 Sixth St., Suite 2 Madison, MN 56256	5/15/18	1/7/19	1/9/23

Board members elect a chair and vice chair for each calendar year. The following members held these positions during the report period:

**2020:** Chair, Gregg Larson; Vice Chair, Gary Amundson

**2019:** Chair, Gregg Larson; Vice Chair, Gary Amundson

**2018:** Chair, Gregg Larson; Vice Chair, Gary Amundson

## Board Employees

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

Name	Job Classifications
<b>Bobbi Spencer</b>	State Program Administrator, Intermediate

## Board Funds

The Board collects various assessor license and exam grading fees as required by statute.

The table below shows the amount budgeted for the Board and its total expenses paid for the FY 2019-2020 report period.

	FY 2019	FY 2020	Total
Total Expenses Paid	\$98,278.75	\$95,865.40	<b>\$194,144.15</b>
Board Fee Income	\$111,565.00	\$104,580.00	<b>\$216,145.00</b>
<b>Balance</b>			<b>\$22,000.85</b>

## Board Meetings and Total Hours

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

Member Name	Meetings	Hours
Gary Amundson	11	77
Charlie Blekre	11	77
Andrea Fish	11	77
Jane Grossinger	12	84
Reed Heidelberger	12	84
Joy Kanne	10	70
Gregg Larson	12	84
Dave Marhula	2	14
Mike Reed	7	49
Lori Schwendemann	12	84



## Number of Licensed Assessors

The table below shows the number of assessors licensed as of June 30, 2020.

Licensure Level	Count
CMA – Certified Minnesota Assessor	396
CMAS – Certified Minnesota Assessor Specialist	18
AMA – Accredited Minnesota Assessor	123
SAMA – Senior Accredited Minnesota Assessor	320
<b>Total Licenses</b>	<b>857</b>

## Board Examinations

The Board administers one oral exam, which was required for Accredited Minnesota Assessor and Senior Accredited Minnesota Assessor licensure (the two most advanced license levels) during the period covered by this report. As of April 8, 2019, the oral exam is only required for Senior Accredited Minnesota Assessors.

Exam Results	FY 2019	FY 2020
Pass	23	8
Fail	0	1

## Licenses Approved/Denied

This section summarizes how many new license applications the Board approved or denied, subdivided by age and state of residence. The Board does not collect data on the sex of applicants.

### Certified Minnesota Assessor (CMA)

Applicants for a CMA license must complete four required courses and have one year of experience.

Age Range	Approved/ Denied	State of Residence
18 - 25	1/0	MN (1)
26 - 34	6/0	MN (5), WI (1)
35 - 59	15/0	MN (13), WI (2)
60 - 65	–	–
Over 65	–	–
<b>Total</b>	<b>22/0</b>	<b>MN (19) WI (3)</b>

**Certified Minnesota Assessor Specialist (CMAS)**

Applicants for a CMAS license must complete three required courses and have two years of experience.

Age Range	Approved/ Denied	State of Residence
18 - 25	–	–
26 - 34	--	--
35 - 59	1/0	MN (1)
60 - 65	--	--
Over 65	–	–
<b>Total</b>	1/0	MN (1)

**Accredited Minnesota Assessor (AMA)**

Applicants for an AMA license must complete three required courses, complete a demonstration narrative (or alternate evaluation), and have three years of experience. Until April 2019, applicants also needed to pass an oral examination.

Age Range	Approved/ Denied	State of Residence
18 - 25	–	–
26 - 34	10/0	MN (10)
35 - 59	22/0	MN (21), WI (1)
60 - 65	1/0	MN (1)
Over 65	–	–
<b>Total</b>	33/0	MN (32) WI (1)

**Senior Accredited Minnesota Assessor (SAMA)**

Applicants for a SAMA license must complete an income demonstration narrative, an oral examination by the Board, and have five years of experience.

Age Range	Approved/ Denied	State of Residence
18 - 25	–	–
26 - 34	4/0	MN (4)
35 - 59	18/1	MN (18) WI (1)
60 - 65	1/0	MN (1)
Over 65	–	–
<b>Total</b>	23/1	MN (23) WI (1)

## Licenses Approved/Denied Without Board Exams

All AMA and SAMA applicants must take a Board exam. Therefore no AMA or SAMA licenses were approved or denied for applicants who did not take an exam. (Other license levels do not require this exam.)

## Complaints Received and Action Taken by the Board

The Board received three complaints during the report period that alleged or implied an assessor violated a state law, Board rule, or the Code of Conduct and Ethics.

The table below lists the complaints received and how the Board resolved or disposed of them.

Type of Complaint	Action Taken by Board
Alleged Violation of Professional Ethics and Standards – Working Without a License	Warning letter sent to assessor.
Alleged Violation of Professional Ethics and Standards – Nonfeasance (Failure to Complete Work)	Assessor fined \$750; Board will not renew the assessor’s license for a period of 10 years.
Alleged Violation of Professional Ethics and Standards	Board action pending.