



Minnesota State Board of Assessors Biennial Report: Fiscal Years 2023-2024

Reporting Period: July 1, 2022 – June 30, 2024

Submitted by: Nicole Halling, Program Administrator

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Minnesota Department of Revenue

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September 27, 2024

The Honorable Dave Lislegard
Chair, House Property Tax Division
5th Floor, Centennial Office Building

The Honorable Ann H. Rest
Chair, Senate Taxes Committee
328 State Capitol

The Honorable Duane Quam
Minority Lead, House Property Tax Division
2nd Floor, Centennial Office Building

The Honorable Bill Weber
Ranking Minority Member, Senate Taxes Committee
2211 Minnesota Senate Building

The Honorable Liz Lee
Vice Chair, House Property Tax Division
5th Floor, Centennial Office Building

The Honorable Matt Klein
Vice Chair, Senate Taxes Committee
2105 Minnesota Senate Building

Dear Committee Chairs:

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 House and Senate committees that oversee property taxes as required by Minnesota [Statute 270.41, subd. 3a](#). This report covers fiscal years 2023 and 2024 (July 1, 2022 to June 30, 2024).

Minnesota State Board of Assessors
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Introduction

The Minnesota State Board of Assessors regulates assessors under Minnesota Statute 270.41. Assessors are responsible for determining 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, 2022 to June 30, 2024. 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 approximate total hours members spent on Board meetings and other Board 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
- 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 5 days after the May 20, 2024 publication in the State Register. The changes apply to the licensing cycle that started July 1, 2024 (after the 2023-2024 fiscal biennium).

Definitions

- Added definition for "felony."

Reinstatement Requirements

- Updated license reinstatement provisions to reflect adjusted licensure education and interview requirements.

Temporary License

- Corrected provision governing temporary assessor license qualifications for persons with "military status."
- Added clarification regarding certified general appraisers ("CGAs") seeking a temporary certified Minnesota assessor ("CMA") license.

Certified Minnesota Assessor Specialist (CMAS)

- Eliminated the CMAS license due to statutory changes to assessor licensure.

Accredited Minnesota Assessor (AMA)

- Added text so the rule subparts for each assessor license category similarly describe the acts each license category allows the assessor to perform.

Senior Accredited Minnesota Assessor (SAMA)

- Added text so the rule subparts for each assessor license category similarly describe the acts each license category allows the assessor to perform.

Continuing Education

- Eliminated subpart regarding licensure at a lower level due to statutory changes to assessor licensure.

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
Gary Amundson Property Tax Compliance Officer	1530 Oakridge Road S.W. Pillager, MN 56473	2/2/2014	1/6/2020	9/13/2022
Charlie Blekre Appraiser	1700 N. Broadway, Suite 150 Rochester, MN 55906	2/2/2016	1/6/2020	9/28/2023
Andrea Fish Property Tax Assistant Director	Minnesota Department of Revenue Mail Station 3340 St. Paul, MN 55146-3340	9/20/2017	1/4/2021	11/9/2022
Pat Grengs Appraiser	766 Carla Lane Little Canada, MN 55109	1/9/2024	N/A	1/3/2028
Jane Grossinger Township Assessor	33872 Minnesota Highway 15 Kimball, MN 55353	2/2/2012	1/9/2024	1/3/2028
Anne Grunert County Assessor	522 N Jefferson New Ulm, MN 56073	1/3/2022	N/A	1/6/2025
Ryan Johnson County Assessor	600 E. 4 th St. Chaska, MN 55318	1/4/2024	N/A	1/4/2027
David Parsons City Assessor	344 West Main Street Marshall, MN 56258	1/5/2022	N/A	1/5/2026
Mike Reed Realtor	PO Box 1212 Baudette, MN 56623	1/7/2019	1/9/2023	1/4/2027
Lori Schwendemann County Assessor	Lac qui Parle Courthouse 600 Sixth St., Suite 2 Madison, MN 56256	5/20/2018	1/9/2023	3/12/2024
Averi M Turner Public Member	3859 Queen Ave North Minneapolis, MN 55412	3/23/2022	N/A	1/5/2026
Mark Vagts Property Tax Compliance Officer	600 Robert St. N St. Paul, MN 55146	1/5/2022	1/9/2024	1/3/2028
Kelly Ydstie Property Tax Assistant Director	Minnesota Department of Revenue Mail Station 3340 St. Paul, MN 55146-3340	3/7/2023	N/A	1/6/2025

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

2024: Chair, Jane Grossinger; Vice Chair, David Parsons

2023: Chair, Jane Grossinger; Vice Chair, Lori Schwendemann

2022: Chair, Jane Grossinger; Vice Chair, Lori Schwendemann

Board Employees

The table below lists the names and job classifications of Board employees. Current employees are listed in **bold type**.

Name	Job Classifications
Bobbi Spencer	State Program Administrator, Intermediate
Nicole Halling	State Program Administrator, Intermediate

Board Funds

The Board collects various assessor license and exam grading fees as required by statute. Receipts from these fees are deposited into a dedicated account to be used for board expenses.

The table below shows the amount budgeted for the Board and its total expenses paid for the FY 2023-2024 report period.

	FY 2023	FY 2024	Total
Expenses Paid	\$115,155	\$103,496	\$218,651
Board Fee Income	\$104,130	\$98,250	\$202,380
Balance			\$16,271.00

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	2	14
Charlie Blekre	6	42
Andrea Fish	2	14
Pat Grengs	3	21
Jane Grossinger	12	84
Anne Grunert	10	70
Ryan Johnson	1	7
David Parsons	10	70
Mike Reed	9	63
Lori Schwendemann	11	77
Averi Turner	9	63
Mark Vagts	10	70
Kelly Ydstie	8	56

Number of Licensed Assessors

The table below shows the number of assessors licensed as of June 30, 2024.

Licensure Level	Count
Trainee – Trainee Registration	121
TEMP – Temporary	3
CMA – Certified Minnesota Assessor	215
CMAS – Certified Minnesota Assessor Specialist	2
AMA – Accredited Minnesota Assessor	249
SAMA – Senior Accredited Minnesota Assessor	312
Total Licenses	902

Board Examinations

The Board administers one oral exam, which is required for Senior Accredited Minnesota Assessor (SAMA) licensure (the most advanced license level).

Exam Results	FY 2023	FY 2024
Pass	23	21
Fail	1	2

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 gender of applicants.

Trainee Registration

Applicants for a Trainee registration must submit an employment verification letter and registration within 30 days of employment.

Age Range	Approved/ Denied	State of Residence
18 - 25	12/0	MN (12)
26 - 34	52/0	MN (48), ND (1), SD (1), WI (2)
35 - 59	110/0	MN (103), ND (1), WI (6)
60 - 65	4/0	MN (45)
Over 65	–	–
Total	178/0	MN (167), ND (2), SD (1), WI (8)

Temporary License

Applicants for a Temporary license must hold a Minnesota Certified General Real Property Appraiser license with the Department of Commerce.

Age Range	Approved/ Denied	State of Residence
18 - 25	--	--
26 - 34	1/0	TX (1)
35 - 59	6/0	MN (6)
60 - 65	1/0	MN (1)
Over 65	—	—
Total	8/0	MN (7), TX (1)

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	7/0	MN (7)
26 - 34	61/0	MN (58), IA (1), ND (1), WI (1)
35 - 59	145/0	MN (140), WI (5)
60 - 65	8/0	MN (8)
Over 65	—	—
Total	221/0	MN (213), IA (1), ND (1), WI (6)

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	1/0	MN (1)
35 - 59	1/0	MN (1)
60 - 65	--	--
Over 65	—	—
Total	2/0	MN (2)

Accredited Minnesota Assessor (AMA)

Applicants for an AMA license must complete three required courses, earn a passing score on a residential case study exam and residential form appraisal report (or alternate evaluation), and have three years of experience.

Age Range	Approved/ Denied	State of Residence
18 - 25	1/0	MN (1)
26 - 34	16/0	MN (15), ND (1)
35 - 59	52/0	MN (50), ND (1), WI (1)
60 - 65	6/0	MN (5), WI (1)
Over 65	1/0	MN (1)
Total	75/0	MN (71), ND (2), WI (2)

Senior Accredited Minnesota Assessor (SAMA)

Applicants for a SAMA license must complete three required courses, earn a passing score on an income case study exam (or alternate evaluation) and an oral examination by the Board, and have five years of experience.

Age Range	Approved/ Denied	State of Residence
18 - 25	—	—
26 - 34	9/0	MN (9)
35 - 59	37/0	MN (35), WI (2)
60 - 65	3/0	MN (3)
Over 65	--	--
Total	49/0	MN (47), WI (2)

Licenses Approved/Denied Without Board Exams

All SAMA applicants must take a Board exam. Therefore, no 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 one complaint during the report period that alleged or implied an assessor violated a state law, Board rule, or the Code of Conduct and Ethics.

Type of Complaint	Action Taken by Board
Alleged Violation of Professional Ethics and Standards	Board action pending.