



Minnesota State Board of Assessors Biennial Report: Fiscal Years 2025-2026

Reporting Period: July 1, 2024 – June 30, 2026

Submitted by: Nicole Halling, Program Administrator

October 2026

Minnesota State Board of Assessors

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September 25, 2026

The Honorable Greg Davids
Co-Chair, House Taxes Committee
2nd Floor, Centennial Office Building

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

The Honorable Aisha Gomez
Co-Chair, House Taxes Committee
5th Floor, Centennial Office Building

The Honorable Grant Hauschild
Vice Chair, Senate Taxes Committee
3111 Minnesota Senate Building

The Honorable Jim Joy
Co-Vice Chair, House Taxes Committee
2nd Floor, Centennial Office Building

The Honorable Matt Norris
Co-Vice Chair, House Taxes Committee
5th Floor, Centennial Office 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, Subdivision 3a](#). This report covers fiscal years 2025 and 2026 (July 1, 2024 to June 30, 2026).

Minnesota State Board of Assessors Mail
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Table of Contents

Introduction.....	1
Board Activities.....	2
Proposed or Adopted Rules.....	2
Board Members.....	2
Board Employees.....	3
Board Funds.....	4
Board Meetings and Total Hours.....	4
Number of Licensed Assessors	5
Board Examinations.....	5
Licenses Approved/Denied.....	6
Licenses Approved/Denied Without Board Exams.....	8
Complaints Received and Action Taken by the Board.....	9

Introduction

The Minnesota State Board of Assessors regulates assessors under [Minnesota Statute 270.41, subdivision 1](#). Assessors are responsible for determining the market value and classification of properties in their jurisdictions. The market values determined by assessors are the starting point for calculating property taxes each year, but various other factors influence tax amounts. The Board sets and enforces rules and standards that cover assessors' education, work experience, and job performance.

Board members are 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 [Minnesota Statute 214.07](#) to report on its activities to the governor every two years. This report covers the period of July 1, 2024, to June 30, 2026, and includes:

- 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

At the time of this report, there are no changes pending to the board's Rules for licensing and education requirements.

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 font**.

Name and Occupation	Address	Date Appointed	Date Reappointed	Term End Date
Emily Anderson Property Tax Assistant Director Department of Revenue Member (A) and Executive Secretary	600 Robert St N St. Paul, MN 55101	1/6/2025	N/A	1/1/2029
Pat Chapman <i>Ramsey County Assessor</i> County Assessor (B)	1101 Laurel Ave Saint Paul Park, MN 55071	1/20/2025	N/A	1/8/2029
Jessi Glancey <i>Business Development & Office Manager</i> Public Member (A)	244 Oak Hill Dr Shoreview, MN 55126	12/10/2025	N/A	1/7/2030
Pat Grengs <i>Chief Appraiser</i> Appraiser Member	PO Box 1637 Walker, MN 56484	2/2/2024	N/A	1/3/2028
Jane Grossinger <i>Assessor for Forest City & Forest Prairie Townships in Meeker County</i> Township Assessor	33872 MN Hwy 15 Kimball, MN 55353	2/20/2012	1/6/2020	1/3/2028
Anne M Grunert <i>Former Brown County Assessor</i> County Assessor (B)	522 N Jefferson New Ulm, MN 56073	2/2/2023	1/6/2025	9/9/2025

Name and Occupation	Address	Date Appointed	Date Reappointed	Term End Date
Ryan Johnson <i>Carver County Assessor</i> County Assessor (A)	600 E. 4th St. Chaska, MN 55318	4/20/2024	N/A	1/4/2027
David Parsons <i>City of Marshall City Assessor</i> City Assessor	344 West Main Street Marshall, MN 56258	2/2/2022	1/5/2026	1/7/2030
Michael Reed <i>Realtor</i> Public Member (B)	PO Box 1212 Baudette, MN 56623	1/7/2019	1/9/2023	1/4/2027
Averi M Turner <i>Educator</i> Public Member (A)	3859 Queen Ave North Minneapolis, MN 55412	2/3/2022	N/A	9/9/2025
Mark Vagts <i>Property Tax Compliance Officer</i> Department of Revenue Member (B)	211 9th St. NE Waseca, MN 56093	1/5/2022	N/A	1/3/2028
Kelly Ydstie <i>Property Tax Assistant Director</i> Department of Revenue Member (A) and Executive Secretary	Mail Station 3340 St Paul, MN 55146	7/20/2023	N/A	1/6/2025

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

- **2024:** Chair, Jane Grossinger; Vice Chair, David Parsons
- **2025:** Chair, David Parsons; Vice Chair, Ryan Johnson
- **2026:** Chair, David Parsons; Vice Chair, Ryan Johnson

Board Employees

This table lists the names and job classifications of Board employees.

Name	Job Classifications
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 2025-2026 report period.

	FY 2025	FY 2026	Total
Expenses Paid	\$95,530	\$107,550	\$203,080
Board Fee Income	\$109,783	\$107,510	\$217,293
Balance	\$14,213		

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
Emily Anderson	9	63
Pat Chapman	3	21
Jessi Glancey	3	21
Pat Grengs	12	80
Jane Grossinger	12	84
Anne Grunert	6	42
Ryan Johnson	12	84
David Parsons	12	84
Mike Reed	8	56
Averi M. Turner	3	16
Mark Vagts	11	77
Kelly Ydstie	3	21

Number of Licensed Assessors

The table below shows the number of assessors licensed as of June 30, 2026.

License Level	Count
Trainee – Trainee Registration	79
TEMP – Temporary	2
CMA – Certified Minnesota Assessor	154
CMA IQ – Certified Minnesota Assessor Income Qualified	87
AMA – Accredited Minnesota Assessor	255
SAMA – Senior Accredited Minnesota Assessor	316
Total Licenses	893

Board Examinations

The Board administers one oral exam, which is required for Senior Accredited Minnesota Assessor (SAMA) licensure, the most advanced license level. Oral exams were conducted during regularly scheduled board meetings at the St. Michael City Hall in St. Michael, MN.

Exam Results	FY 2025	FY 2026
Pass	12	26
Fail	6	3

Licenses Approved and 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 application for registration within 30 days of employment.

Age Range	Approved/ Denied	State of Residence
18 - 25	15/0	MN (15)
26 - 34	34/0	MN (33), IA (1)
35 - 59	71/0	MN (69), ND (1), WI (1)
60 - 65	3/0	MN (3)
Over 65	–	–
Total	123/0	MN (120), IA (1), ND (1), WI (1)

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	MN (1)
35 - 59	3/0	MN (3)
60 - 65	-	-
Over 65	–	–
Total	4/0	MN (4)

Certified Minnesota Assessor (CMA)

Applicants for a CMA license must complete four required courses and have one year of assessment experience. A CMA license is required within 3 years of being hired as an assessor.

Age Range	Approved/ Denied	State of Residence
18 - 25	4/0	MN (4)
26 - 34	40/0	MN (39), WI (1)
35 - 59	86/0	MN (84), WI (2)
60 - 65	4/0	MN (4)
Over 65	–	–
Total	134/0	MN (131), WI (3)

Certified Minnesota Assessor Income Qualified (CMA IQ)

Applicants for a CMA IQ license must have a current CMA license and complete two courses.

Age Range	Approved/ Denied	State of Residence
18 - 25	–	–
26 - 34	17/0	MN (17)
35 - 59	39/0	MN (8), WI (1)
60 - 65	3/0	MN (3)
Over 65	–	–
Total	59/0	MN (58), WI (1)

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. Assessors are required to achieve the AMA license within 5 years of obtaining the CMA license.

Age Range	Approved/ Denied	State of Residence
18 - 25	--	--
26 - 34	15/0	MN (15)
35 - 59	48/0	MN (46), IA (1), NY (1)
60 - 65	6/0	MN (6)
Over 65	--	--
Total	69/0	MN (67), IA (1), NY (1)

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	7/0	MN (7)
35 - 59	31/2	MN (30), WI (3)
60 - 65	1/0	MN (1)
Over 65	--	--
Total	39/2	MN (38), WI (3)

Licenses Approved and 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 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.