

# **Minnesota State Board of Assessors Biennial Report: FY 2015 – 2016**

**Reporting Period:  
Submitted By:**

**July 1, 2014 – June 30, 2016  
Deb Volkert, Executive Secretary  
October 2016**

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 2015 and 2016 (July 1, 2014– June 30, 2016).

Minnesota State Board of Assessors  
Mail Station 3340  
St. Paul, MN 55146-3340  
651-556-6086

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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 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. The following report covers the period of July 1, 2014 – June 30, 2016. 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 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 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 did not propose or adopt any changes to its rules during the report period.

## 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 Ends
<b>Keith Albertsen</b> County Assessor	Douglas County Courthouse 305 8th Ave. W. Alexandria, MN 56308	1/7/13	N/A	1/2/17
Mike Amo Appraiser	417 16th St. N. Sauk Rapids, MN 56379	3/02/04	1/7/08, 1/9/12	1/4/16
<b>Gary Amundson</b> Property Tax Compliance Officer	2462 West Shamineau Drive Motley, MN 56466	4/25/14	1/4/16	1/6/20
<b>Charlie Blekre</b> Appraiser	1700 North Broadway, Suite 150 Rochester, MN 55906	1/4/16	N/A	1/6/20
<b>Jane Grossinger</b> Township Assessor	33872 MN Highway 15 Kimball, MN 55353	5/04/12	1/4/16	1/6/20
<b>Reed Heidelberg</b> City Assessor	704 Broadway Street Alexandria, MN 56308	7/20/16	N/A	1/8/18
<b>Brian Koester</b> County Assessor	Benton County Courthouse 531 Dewey St., PO Box 129 Foley, MN 56329	1/25/11	1/5/2015	1/7/19
<b>Gregg Larson</b> 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	1/7/19
<b>David Marhula</b> Realtor	108 N.E. First St. PO Box 758 Baudette, MN 56623	12/06/05	1/8/07, 1/8/11, 1/5/15	1/7/19
Steven Sinell City Assessor	1867 Quail Drive Shakopee, MN 55379	1/06/03	1/9/06, 1/4/10, 1/6/14	4/29/16
<b>Deb Volkert</b> Property Tax Supervisor	MN Dept. of Revenue Mail Station 3340 St. Paul, MN 55146-3340	5/01/91	1/10/94, 1/5/98, 1/7/02, 1/9/06, 1/4/10, 1/6/14	1/1/2018

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

**2016:** Chair, Brian Koester; Vice Chair, Gary Amundson

**2015:** Chair, Steve Sinell; Vice Chair, Brian Koester

**2014:** Chair, Steve Sinell; Vice Chair, Brian Koester

## Board Employees

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

Name	Job Classifications
<b>Bobbi Spencer</b>	Program Administrator
<b>Ian Irungu</b>	Student Worker

## 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 2015-16 report period.

The Board collects various assessor license and exam grading fees as required by statute. However, receipts from these fees are deposited into the state's General Fund and are not directly appropriated to the board or department. The Department of Revenue covers the funding as well as the deficit in funding (current board expenses exceed the board's income).

	FY 2015	FY 2016	Total
<b>Amount Budgeted</b>	\$ 73,442	\$ 85,277	<b>\$158,719</b>
<b>Total Expenses Paid</b>	\$ 71,747	\$ 81,240	<b>\$152,987</b>
<b>Board Fee Income</b>	\$ 66,210	\$ 64,203	<b>\$130,413</b>
<b>Balance</b>			<b>-\$ 22,574</b>

**Note:** In 2015, the board voted to increase the licensure fees. In order to change the fees, legislation must be enacted. The board has put forward a package of fee increases, fee inflators, and other changes for legislative approval during the 2017 Legislative Session.

## 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
<b>Keith Albertsen</b>	12	84.5
<b>Mike Amo</b> (term ended 1/4/2016)	8	58.5
<b>Gary Amundson</b>	10	70
<b>Charlie Blekre</b> (appointed 1/4/16)	3	19.5
<b>Jane Grossinger</b>	13	89.5
<b>Brian Koester</b>	13	89.5
<b>Gregg Larson</b>	10	70
<b>David Marhula</b>	12	84.5
<b>Steven Sinell</b> (resigned on 4/29/16 before end of term)	13	81.5
<b>Deb Volkert</b>	16	96

## Number of Licensed Assessors

The table below shows the number of assessors licensed as of June 30, 2016.

Licensure Level	Count
CMA – Certified Minnesota Assessor	399
CMAS – Certified Minnesota Assessor Specialist	37
AMA – Accredited Minnesota Assessor	86
SAMA – Senior Accredited Minnesota Assessor	252
<b>Total Licenses</b>	<b>774</b>

## 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.

Exam Results	FY 2015	FY 2016
Pass	22	39
Fail	0	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	1/0	MN (1)
	Female	1/0	MN (1)
26 - 34	Male	18/0	MN (18)
	Female	14/0	MN (14)
35 - 59	Male	32/0	MN (31) WI (1)
	Female	30/0	MN (30)
60 - 65	Male	2/0	MN (1) WI (1)
	Female	2/0	MN (2)
Over 65	Male	1/0	MN (1)
	Female	0/0	–
<b>Total</b>	Male (54) Female (47)	101/0	MN (99) WI (2)



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	1/0	MN (1)
	Female	1/0	MN (1)
35 - 59	Male	3/0	MN (3)
	Female	7/0	MN (7)
60 - 65	Male	1/0	MN (1)
	Female	0/0	–
Over 65	Male	1/0	MN (1)
	Female	0/0	–
<b>Total</b>	Male (6) Female (8)	14/0	MN (14)

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	–	–	–
26 - 34	Male	6/0	MN (6)
	Female	5/0	MN (5)
35 - 59	Male	19/0	MN (19)
	Female	22/0	MN (22)
60 - 65	Male	5/0	MN (4) WI (1)
	Female	2/0	MN (2)
Over 65	Male	1/0	MN (1)
	Female	0/0	–
<b>Total</b>	Male (31) Female (29)	60/0	MN (59) WI (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	4/0	MN (4)
35 - 59	Male	12/0	MN (12)
	Female	16/0	MN (16)
60 - 65	Male	0/0	–
	Female	0/0	–
Over 65	Male	0/0	–
	Female	0/0	–
<b>Total</b>	Male (16) Female (20)	36/0	MN (36)

**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 report period for applicants who didn't take the Board exam. (All applicants took the Board exam.)

## Complaints Received and Action Taken by the Board

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

<b>Type of Complaint</b>	<b>Action Taken by Board</b>
<b>Alleged Violation of State Law</b>	Warning letter sent
<b>Alleged Violation of Professional Ethics and Standards</b>	Warning letter sent
<b>Alleged Violation of Professional Ethics and Standards</b>	No action taken; Board determined there was insufficient evidence of an ethical violation
<b>Alleged Violation of Professional Ethics and Standards</b>	No action taken; Board determined there were no grounds for discipline
<b>Alleged Violation of Professional Ethics and Standards</b>	No action taken; Board determined it was an employer/employee issue
<b>Appraiser Misconduct</b>	Referred to Department of Commerce, which investigates licensed appraisers
<b>Assessment Practices</b>	Referred to Department of Revenue, which investigates assessment practices