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EQUAL EYES

Official Publication of the Minnesota Association of Assessing Officers
www.mnmaao.org



Article to suggest, letter to the Editor, or any other correspondence for *EQUAL EYES*?

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On the cover

Photo Courtesy of Deer Lake Orchard



SPRING 2010

EQUAL EYES

Volume 32 Number 120

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The statements made or opinions expressed by authors in *Equal Eyes* do not necessarily represent a policy position of the Minnesota Association of Assessing Officers.

IN THE KNOW

Equal Eyes
Summer 2010
Issue Deadline:
June 1, 2010

The 2010 Photo Contest deadline
was extended to
May 15, 2010!!
See page 37 for details.

See page 41 for *Equal Eyes*
newest department "Classif-eyeds!"
Have a unique listing or sale in your jurisdiction?
Send it to editor @mnmaao.org

2010 Conference Calendar

<i>May 26 - 27, 2010</i>	<i>MAAO Summer Seminars</i>	<i>St. Cloud, MN</i>
<i>June 20 - 24, 2010</i>	<i>NCRAAO Annual Conference</i>	<i>Bloomington, MN</i>
<i>August 29 - September 1, 2010</i>	<i>IAAO Annual Conference</i>	<i>Orlando, FL</i>
<i>September 26 - 29, 2010</i>	<i>MAAO Annual Conference</i>	<i>Mankato, MN</i>

Go to www.mnmaao.org for all your membership needs!

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Presidential Panorama

“Good Conduct and Effertz.”

**Written by William Effertz, SAMA
Assistant Hennepin County Assessor
MAAO President 2009-2010**



Spring is here! It is hard to find a happier group of people than Minnesotans in the springtime. The sunshine and warm temperatures beckon us to go outside and play. As we step outside and take a breath of the fresh spring air, we sense that it offers us a promise of new possibilities, both for the assessment as well as personal growth. As we exhale, we let go of the staleness of winter and the stress of the completed assessment process.

The onset of spring gives us a bounce in our step and the added vigor is reflected in our attitudes. Releasing our stress and replacing it with a new sense of hope is important to maintaining healthy bodies.

This is true for us as an organizational body. We are very grateful that MAAO has a strong body, but every now and then we need to get some maintenance. For MAAO, our relief from stress traditionally comes from our annual gathering in St. Cloud for the Summer Seminars. This is a time to partake in the educational opportunities by eating some “health food” for our brains and soaking in some “sun” that comes from our friends and new acquaintances.

This year we have an additional treat - maybe a healthy dessert - with the decennial arrival of the North Central Regional Association of Assessing Officers Conference. This year the NCRAAO conference will be held June 20-24, 2010, in beautiful Bloomington. This is a great time to mingle with our peers from our neighboring states and to share our working knowledge with one another.

The Summer Seminars and the NCRAAO conference are the vitamins that our MAAO body needs. They help us to restore our vitality through the educational offerings mixed with some fun and entertainment; it is a good tonic for what ails us.

With any body, the MAAO community is made up of many parts that all have slightly different needs. Each part is just as important as the next. The MAAO Executive Board works very hard to make sure that each of our various needs is being met through our educational and conference offerings. My body analogy would have to humbly consider the Executive Board as the brain or central nervous system in that we receive readings or impulses on the needs or status of each of the body parts to allow the Board to deliver the required resources to ensure that the health of the organization is being maintained.

We have the Legislative Committee or the “immune system” that serves to protect the body from invading foreign substances or legislation that can make the assessment process weaker. When legislation is introduced that may hinder our assessment performance, the Legislative Committee is our immune response to provide input into the process to make sure that it doesn’t disrupt (or at least minimize the potential impact on) the process. This session Rob Vanasek has done a fantastic job of leading the committee through the process. Rob has been vital in keeping track of the proposed legislation and uses his contacts to get the appropriate “antibodies” in place that allow our committee members to explain our position on each legislative topic. All too often we are in a “reactive mode” where we are reacting to proposed legislation. I think that it may be time for us to change our strategy to take on a more proactive role and seek some legislation changing the system

so that it is more agile and transparent, simpler to understand, and can be efficiently administered.

The committee members have worked very diligently to champion the legislation that corrects the misinterpretation of the law that deals with allowing assessors’ appraisal reports and testimony as evidence in Tax Court. Even though we never thought that defending our values was beyond the scope of our duties as assessors, the integrity of assessor credentials came under scrutiny during this process. It serves as a reminder to make sure that our licensing requirements are keeping pace with the changing market conditions. The regular session is scheduled to end on May 17th and we should have a full report by the Summer Seminars.

Each of the nine Regional Directors serves as the eyes and ears of the organization by bringing forth the ideas and concerns from each of the regions. Even though the Executive Board works diligently to collaborate on issues with a common vision, we are well aware of the differences between our geographic areas and every effort is made to respond to these needs. The issues presented by the Directors serve as the basis for mapping out the direction that the Executive Board moves.

The Education Committee serves as the heart of MAAO by pumping new blood to each of the body parts. After all, education is at the heart of our organization and is most vital to our health. We often measure the success of the Association based on the attendance at our classes and seminars as well as providing a sound foundation to ascertain appropriate licensure and credentials. Participants’ course evaluations are taken very seriously and are used to make adjustments. It is no small task filling the slate of educational offerings to meet the needs of our diverse membership.

The Weeklong Course Committee is continually looking at course content and formats to make sure that they too are meeting our needs. "Assessment Laws and Procedures" (ALP) was well attended by 47 registrants. The Scholarship Committee was able to award four scholarships to qualified participants. This is one way to keep a source of new blood coming into the assessing field. We all should think about volunteering to teach one of our great classes.

Another major body part is the Information System Committee. For this analogy, I would have to liken them to our bone structure or skeleton. The committee provides protection and structure around the body's vital organs. They act as our leverage for movement and meet at joints to allow for the freedom of movement. In addition to maintaining the website (our public face), the committee has been able to provide MAAO with a sound structure to enhance our movements. Our Membership Coordinator and Online Administrator have been taking intensive training on the functionality of MemberClicks and are deepening their mastery of the system with each day. Please be cooperative and patient as we all make adjustments to this significant change.

I am very happy to report that we are officially in the "Go Live" mode of implementing online registration. Membership renewals have been completed and registration for classes and conferences are all online. We are very grateful for all parties involved for making this a reality. Much of what we are doing today is state of the art technology and it has been difficult learning the system with live on-the-job training. We can be very proud of the advances that we have made as an organization. I know that it will help us be more efficient and fluid as an organization. I know that once we all get used to using the new system, we will be in a better position

to fully appreciate the significant progress that we have made. I encourage all members to keep your "profile" up-to-date and post a current picture. It is always very helpful to put a face with the names.

The Secretary/Treasurer is also a fundamental body part that I would compare to our nervous system. The Secretary/Treasurer transmits nerve impulses from sensory receptors all over the body to the central nervous system. The Treasurer functions to account for the inflows and outflows of our finances and transmits our budgetary status to the Executive Board. The Treasurer works very closely with the Finance Committee to make sure that we follow best practices and adhere to mandated practices and principles. The Finance Committee oversees the functions of the Secretary Treasurer and helps to form policies that make sure that the Executive Board is accountable to our members.

Our Secretary/Treasurer has been an instrumental piece to enabling online registration and credit card transaction acceptance. We have an independent CPA that we hire to annually file our income taxes, review our financial practices, and make recommendations to improve those practices. Each year we receive some technical advice that we incorporate into our processes. This year we have some recommended changes that I will talk about later.

The Editorial Board would be our voice. I must say that our voice is well tuned and is music to the ears of the membership. *Equal Eyes* continues to dominate the awards at IAAO and the content delivers pertinent information about current events and informative topics while giving an opportunity for members to share their knowledge with their peers. In an effort to reduce expenses and to comply with trends in

the industry to provide electronic versions, I have asked the Editorial to reduce the number of printed issues from four to two. The lyrics of the music will still be as sweet; we will just have to appreciate them in a new context.

Based upon the assignments given to the Research and Planning Committee, I would have to compare this committee to our body's memory. This service has already proven to be valuable. Ten years of Executive Board minutes were scoured to document the various policy decisions approved by the Board. We now have the long term memory to help guide the Executive Board as we deal with issues as they arrive. This committee is also helping us to document the Dan Franklin Scholarship policies and procedures to allow the Executive Board to review the process to see if there are any procedural opportunities to enhance the usability of the scholarship. I find that it is easier to remember things that I don't forget!

As I wrote about earlier, as part of our best practices efforts, we have asked our CPA to review our financial practices and to make recommendations for areas of improvement. The Executive Officers sat down with the CPA to review these recommendations. Of these recommendations, there is one in particular that will require some action from the membership. This recommendation requires MAAO to adopt a conflict of interest policy and to establish written financial policies. The CPA could be viewed as our Doctor, and he is prescribing some preventive medicine. This medicine does not taste too bad, but I would like to explain the diagnosis.

When filing the annual tax returns, the CPA noticed that some of the voting Executive Board members were being paid by MAAO to perform their duties. When the Executive Board voted to approve the salaries, it was not thought that we were compensating the

individuals for the many hours expended to perform their duties but rather to make the job more palatable with the hopes of retaining these skilled people over time. The CPA pointed out that this concept of voting members being compensated could be construed as a “conflict of interest.” It has always been the policy of the Executive Board to keep our financial activities open and transparent to our members. It is a primary concern to avoid any type of conflict of interest.

Therefore, we are seeking some changes to the by-laws at the Annual Meeting at the Fall Conference in Mankato. These changes will need further discussion at the May meeting of the Executive Board to make sure that our remedy is the proper tonic. What we would like to do would be to remove the voting rights of the committee chairs that are not elected by the members. This change would include the Chairs of the Editorial Board and the Legislative Committee. Even though the Legislative Chair does not receive compensation, it is my decision to remove the voting rights of a any non-elected Board member. Furthermore, due to the primary significance of the Education Committee and history involving the Education Chair, we have not made any conclusive decisions on these voting rights; they will be part of the discussion at the May meeting.

As part of these discussions, a more profound revelation was the Secretary/Treasurer position. Although elected by the members, the Secretary/Treasurer is a voting member of the Executive Board and was being compensated. This too was considered a “conflict of interest.” This change would have constitutional ramifications and needs to be addressed. The proposal would be to remove the election requirement from the Secretary/Treasurer position and make this position appointed by the Executive Board. The voting rights of this position would then be removed as part of this change. The position would continue to receive compensation and the duties would continue as they are currently structured today. The title of this position would have to change as a result.

Because the chief financial officer plays a crucial role in determining policy for MAAO, one idea would be to have the Finance Chair serve as the “Treasurer” and run for election by the members. The term of election would be on the same basis that is currently structured for the Secretary/Treasurer. This way the Treasurer would be elected at the will of the members and have the voting privilege to influence the financial policies. Nonetheless, whatever remedy the Executive Board decides to take; we will need to take action of some kind to stay on “higher ground” in these matters.

I have not mentioned every committee, and I have not mentioned any committee member by name. I just wanted to highlight some of the exciting events that have been transpiring this year and to suggest that no single committee is more important than another, or that no single member is more important than the next. Every body part serves a purpose, and if one part of the body suffers, it affects the health of the entire body.

Lately, the MAAO body has experienced some muscle atrophy with the retirements of some long-term members of our association. With every retirement, it seems to create a vacuum of organizational knowledge and wisdom. Lately, (at the risk of an unintentional omission) we have said goodbye to Judy Friesen, Fred Carlson, Cindy Storlie, Marty Schmidt, Lois Sumerfelt, Gene West, Loren Johnson and Bruce Sanders.

However, there are two retirements that I feel compelled to comment upon because of their significant contributions to MAAO. Those would be Steve Kuha and Gordon Folkman.

First of all, we are grateful to have had Steve Kuha serving as the Legislative Chair for over 20 years. His valuable experience and assessment knowledge has served all the members of MAAO in a commendable manner. We will miss his leadership and guidance. Secondly, we are losing Gordon Folkman, another key contributor that

always had the good of the assessment profession first and foremost in his actions. Gordon consistently had his esteemed ear to the ground to get a sense of the needs of assessors and good property tax policy. Gordon solicited assessor opinions at every opportunity. Thanks, Gordon and Steve! And thanks to all those assessment professionals that are retiring, your contributions will not soon be forgotten.

With every door that closes, another door opens, and as people retire, individuals will step up and rise to the occasion to fill those trusted roles in their jurisdictions and with MAAO. MAAO is excited to have the opportunity to provide the needed resources to equip assessors and to prepare folks to fill these needed roles.

MAAO would like to congratulate John Hagen on his recent promotion to Director of the Property Tax Division in the Department of Revenue. We all know and trust that the assessment profession will not miss a beat with John at the helm. John, we look forward to years to come under your leadership.

That about does it; as I view the MAAO landscape, I see that we have a strong organizational body, one that is not overly reliant upon any one body part but rather one that works to remain strong and healthy, one that works together to fill the needs of the organization, and one that can adapt to ever-changing conditions of the body.

See you all at the Summer Seminars!

Commissioner's Comments

Agricultural Land Values - Weathering the 'Perfect Storm'

Written by Ward Einess
Minnesota Commissioner of Revenue

With market values – and in some cases, taxes – rising for a number of agricultural properties, many of you assessors are fielding unhappy phone calls or facing frustrated landowners at local or county meetings in your jurisdiction.

Seeking a simple explanation, some media reports and public statements by various officials have pointed to recent changes to property classification and the Green Acres law as the reason. The truth is more complicated, of course, but important to understand when dealing with frustrated taxpayers and public officials.

First, it's important to note that the increased property values we are seeing for agricultural land are not due to changes made to the Green Acres law during the 2008 and 2009 legislative sessions. Those changes only affected property classification of agricultural land and eligibility for Green Acres (or for the new Rural Preserve Property Tax program).

It's true that some properties were re-classified from agricultural to residential as assessors worked to implement the new law's Class 2a and Class 2b splits. However, in most cases the change was made because those properties had previously been misclassified. Any resulting increase in valuation or tax liability stems from correcting this imbalance and should not be attributed to statutory changes.

A 'perfect storm'

For the most part, the recent increases in taxable value on agricultural land would have been an issue under either the "old" or the current law.

Three factors that have nothing to do with Green Acres changes have combined to produce a "perfect storm" of sorts. This has driven value increases on agricultural land and, for many property owners, corresponding increases for taxes payable in 2010.

As the Department of Revenue noted in a recent memo on this subject, those factors are:

- The market for productive agricultural land has stayed relatively strong, as shown by sales for 2008 and early-2009;
- Over the same period, the market for residential and commercial properties has stayed soft and even declined in some areas of the state; and
- As mandated, the Limited Market Value (LMV) program was completely phased-out for taxes payable in 2010. As a result, the "captured value" on many farm properties became fully taxable, and valuation increases were no longer capped at 15 percent.

The rare confluence of these factors has shifted some of the tax burden away from other property types and onto agricultural properties in many jurisdictions. As a result, the tax liability has increased for many, though not all, agricultural properties in the state.

It's also worth noting that recently we have experienced a "flip-flop" market.

Generally, the market for agricultural land is driven by property sales that are influenced by non-ag factors, such as recreational uses or nearby economic development. But these factors are suppressed in the current market, thus the current demand for farmland is driven by "true" agricultural buyers (and uses).

Since the strong demand for farmland largely reflects sales for agricultural use, the gap between Green Acres agricultural value – the taxable value for enrolled land – and highest-and-best use market value has grown smaller. The elimination of LMV and soft demand for commercial and residential properties have only magnified this effect.

Looking forward

The demand for agricultural land appears to be softening which usually translates into lower market values down the road. Sales prices have moderated since March 2009, though we are still evaluating data for the year. If this trend proves out, then agricultural property owners may see level (or even reduced) valuations for the 2011 assessment.



Of course, taxable value is but one variable in the property tax equation. It never hurts to remind ourselves – or others – that additional factors also come into play, such as:

- spending and levy decisions made by local and county governments or tax districts;
- how much state aid or other non-tax revenues they receive; and
- the overall mix of property types and attendant market trends within a jurisdiction.

At this writing, the department's Property Tax Division is putting the finishing touches on its first annual report to lawmakers on agricultural land values, assessment practices and Green Acres administration. As you might expect, the report will touch on the points outlined above, but in much greater detail.

You can find the report, and a range of other legislatively-relevant information, on the Revenue website: www.taxes.state.mn.us. Just click the Legislative Briefing button on our homepage.

Looking forward, the agricultural property tax report will give legislators and the department an important yearly "reality check." I believe the result will prove educational. More importantly, I think it will provide a logical framework to help evaluate and shape future changes to the property tax treatment of agricultural properties.

As we know all too well, the property tax system can be difficult to explain – and to run. But reports like this one (and the others we have done this year) help demystify that system for lawmakers, taxpayers, and even ourselves!

Let's Get Acquainted

Researched and Written by James Haley, CMA
Polk County
Editorial Committee Member

Rita Trembl



County assessors must be renaissance people in order to be effective. Having a strong knowledge of your job as an appraiser and the jobs of your co-workers is an excellent attribute. A prime example of an Assessor with this trait is newly-appointed Brown County assessor, Rita Trembl. Rita has been in the assessment field since 1986, and this past January, she took over her current position. She is now able to say she has worked every position in her office.

In addition to her work with Brown County, Rita has also made significant contributions to MAAO and other assessment-related groups. A twenty year member of MAAO, Rita has served as President and Secretary/Treasurer of Region V, as well as serving on the CAMA Committee. She is currently serving as the Chair of the Marshall & Swift Committee through MCCC. Rita is an excellent choice for "Let's Get Acquainted" because of her knowledge of the field and experience in Brown County.

Brown County is sandwiched between six other counties alongside the Minnesota River. It is surrounded by Renville, Nicollet, Blue Earth, Watonwan, Cottonwood, and Redwood Counties. Brown County was founded in 1855 and contains 610 square miles. The county seat is New Ulm, which derives its name from the City of Ulm in Württemberg Province, Germany. This is where many of the county's settlers came from.

Originally, Brown County was much larger than it is today. In 1855, the county covered 42,000 square miles. This was nearly half of modern day Minnesota. When Minnesota became a state in 1858, Brown County was reduced in size as new counties were created. It was reduced to its present size in 1865.

In Brown County, there are about 17,750 taxable parcels. About 50% of the parcels in the county are agricultural. However, there are some commercial properties. Of note, Brown County has one of the oldest family-owned breweries in the United

States. Schell's Brewing Company is celebrating its 150th Anniversary this year. They have recently expanded operations with the purchase of the Premium Grain Belt Brand. However, Schell's is still considered a small brewery, with production at just over 1,000,000 cases of beer annually.

The Brown County Assessor's office has seven staff members, including Rita. Included in the staff are: four appraisers, two techs, and Rita. Although Brown County only has one local assessor left, his responsibilities include nearly two-thirds of the townships and one small city.

Rita originally entered the assessment field by accident. She started her career working in the Blue Earth County Recorder's Office. She stayed there for six years before getting married and moving to New Ulm. After living in New Ulm for a couple of years, she applied for a position as a clerk typist with Brown County. That was 1986, and in the twenty-four years following, Rita held every position in the Assessor's Office on her way to the top.

Rita has been married for twenty-five years. Her and her husband, Mike, met through a single parents group in Mankato. They took a chance blending two families together, and they are still making it work today. Between them, there are two children – Jessica (35) and Nathan (29) – both married with families of their own, and five grandchildren.

Rita and Mike enjoy camping and travel when time permits. They also – like most grandparents – enjoy spending time with their grandchildren. Rita quilts in her spare time; while her husband enjoys woodworking. She affectionately says this allows her and Mike to "stay out of each other's hair!"

Rita hopes to spend her remaining working years with Brown County. She explains that she is not sure how to define success in her career. However, she aspires to feel good about her accomplishments and to grow as a

person with her new job. She says she has really learned a lot from the people who preceded her at Brown County. Although too many to name, she says she has learned something valuable from every one of them.

When asked about a memorable situation encountered while on the job, Rita says the thing that sticks out the most is her "city-girl" roots. She said she used to be shocked when going to farm sites. She was not used to the rugged nature of rural Minnesota. There was one time when Rita was appraising a farm and came across some dead animals. Rita was so shocked that she considered calling the humane society! Thankfully, her amused partner was there to assure her that it was normal.

Like many of us, Rita has some things that she would change about the assessment field. Most notably, she wishes that the tax system for the agricultural class would be simplified. She explains that the changes are very time consuming for her staff to administer. Rita says the biggest challenge for her seems to be educating the taxpayers about how taxes are calculated. She says she has yet to find a way to simplify it.

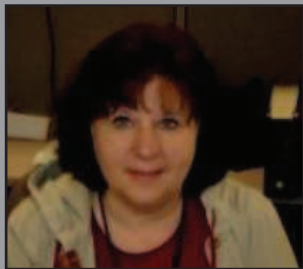
If you are ever in Brown County, be sure to stop in and visit Rita. She might even give you a job viewing commercial property. Although I would wager that the appraiser responsible for the Schell Brewery might be a little protective over that property. Perhaps maybe a consult could be worked out ...

Meet Minnesota's New AMA and SAMA Designees

Written by Jake Pidde, CMA
City of Plymouth
Editorial Committee Member

Betty Schultz

Betty Schultz, Crow Wing County, was awarded the SAMA designation on December 1, 2009. Her education includes courses: A, ProSource 100-105, Mass Appraisal Basics, IAAO 102, 400, a successful challenge to Course J, and additional seminars. Ms. Schultz's Form Report passed the Grading Committee in June 2007, and she passed the Residential Case Study Examination in November 2007. Ms. Schultz had a successful Oral Interview in September 2008, and she passed the Income Case Study Examination in November 2009. Ms. Schultz has five years of assessment experience. Congratulations to you, Betty!



Mark Vagts



Mark Vagts, Waseca County, was awarded the SAMA designation on December 1, 2009. His education includes Courses A, B, H, J, K, IAAO 102, USPAP, Narrative Report Writing Seminar, and many other seminars. Mr. Vagts's Residential Demonstration Narrative passed the Grading Committee in June 2003, and he had a successful oral interview with the Board of Assessors in October of that year. Mr. Vagts passed the Income Case Study Examination in October 2009, and he has 17 years of assessment experience. Congratulations to you, Mark!

NEW SAMA DESIGNEES

Brenda Hansford

Brenda Hansford, City of Minneapolis, was awarded the SAMA designation on December 1, 2009. Her education includes courses: A, B, H, J, K, IAAO 102, and ProSource appraisal series 101 – 107. Ms. Hansford's Form Report passed the grading committee in March 2009, and she passed the Residential Case Study Examination the same month. She had a successful Oral Interview in March 2009 and passed the Income Case Study Examination in November 2009. Ms. Hansford has seven years of assessment experience. Congratulations to you, Brenda!

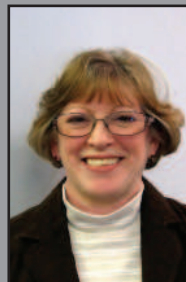


Melissa Potter



Melissa Potter, Hennepin County, was awarded the SAMA designation on December 1, 2009. Her education includes Course A, successful challenges to H and K, a Bachelor of Science Degree from St. Cloud State University, ProSource 105, and IAAO 102, in addition to other seminars. Ms. Potter had a successful Oral Interview in December 2005, and she passed the Income Case Study Exam in November 2009. She has seven years of assessment experience. Congratulations to you, Mel!

Rita Trembl



Rita Trembl, Brown County, was awarded the SAMA designation on December 1, 2009. Her education includes: A, B, H, J, IAAO 102 and IAAO 400, her Residential Demonstration Narrative passed the Grading Committee in February 1994, and she had a successful oral interview with the Board of Assessors in May 1994. Ms. Trembl passed the Income Case Study Examination in November 2009, and she has 23 years of assessment experience. Congratulations to you, Rita!

To recognize the accomplishments of new AMA and SAMA designees we are spotlighting them as they are awarded by the State Board of Assessors. Are you a new designee? Get your photo ready!

Meet Minnesota's New AMA and SAMA Designees, continued

Amy Rausch

Amy Rausch, Meeker County, was awarded the AMA designation on October 7, 2009. Her education includes: Course A, ProSource 100 through 105, Basic Income Approach to Value, Income Approach to Valuation, Management and Supervision, and Mass Appraisal. Ms. Rausch's Form Report passed the grading committee in August 2009, and she passed the Residential Case Study Exam in September 2009. Ms. Rausch has four years of assessment experience. Congratulations to you, Amy!



Ann Miller

Ann Miller, Washington County, was awarded the AMA designation on October 7, 2009. Her education includes: Courses A, B, H, J, IAAO 102, 400, 151 and ProSource 101 through 105. Ms. Miller's Residential Narrative passed the Grading Committee in July 2009, and she has ten years of assessment experience. Congratulations to you, Ann!

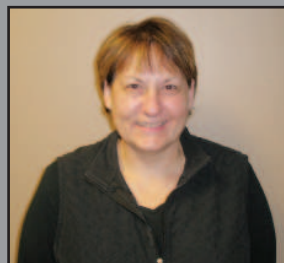


Charles Arbuckle

Charles Arbuckle, Carver County, was awarded the AMA designation on December 1, 2009. His coursework includes Assessment Laws, History and Procedures, Mass Appraisal Basics, Basic Income Approach, IAAO 102, and Assessment Administration, in addition to a number of seminars. Mr. Arbuckle's Form Report passed the grading committee in December 2008, and he passed the Residential Case Study Exam in March 2009. Mr. Arbuckle has four years of assessment experience. Congratulations to you, Charles!



Cheryl Foster



Cheryl Foster, Stearns County, was awarded the AMA designation on October 7, 2009. Her education includes: Assessment Laws, History and Procedures, Residential Appraisal, Mass Appraisal, MN Assessment Administration, Basic Income Approach to Valuation, IAAO 102, and USPAP from Kaplan/ProSource. Ms. Foster's Form Report passed the grading committee in June 2009, and she passed the Residential Case Study Exam in June 2009. Ms. Foster has nineteen years of assessment experience. Congratulations to you, Cheryl!



Conrad Anderson

Conrad Anderson, Wright County, was awarded the AMA designation on December 1, 2009. His coursework includes Assessment Laws, History and Procedures, Residential Appraisal Principles, Residential Appraisal Procedures, Mass Appraisal, Assessment Administration, IAAO 102, and the two-day USPAP. Mr. Anderson's Form Report passed the grading committee in September 2009, and he passed the Residential Case Study Examination in September 2009. Mr. Anderson has seven years of assessment experience. Congratulations to you, Conrad!



Kelly Schroeder

Kelly Schroeder, Isanti County, was awarded the AMA designation on December 1, 2009. Her coursework includes Assessment Laws, History and Procedures, Residential Appraisal, Mass Appraisal, a Bachelor of Science Degree in Accounting from Winona State University, MN Assessment Administration, Basic Income Approach to Valuation, IAAO 102, and a two-day USPAP. Ms. Schroeder's Form Report passed the grading committee in July 2009, and she passed the Residential Case Study Exam in August 2009. Ms. Schroeder has three years of assessment experience. Congratulations to you, Kelly!



Shawn McCutcheon

Shawn McCutcheon, Crow Wing County, was awarded the AMA designation on October 7, 2009. His education includes: Assessment Law and Procedures, a Bachelor's Degree in Real Estate from St. Cloud State University, Mass Appraisal Basics, Basic Income Approach to Value, Supervision and Management, and USPAP from Kaplan/ProSource. Mr. McCutcheon has four years of assessment experience. Congratulations to you, Shawn!

Lisa Janssen

Lisa Janssen, Washington County, was awarded the AMA designation on December 1, 2009. Her coursework includes Assessment Laws, History and Procedures, Bachelors Degree in Real Estate from St. Cloud State University, Mass Appraisal, Assessment Administration, the 2-day USPAP, and IAAO 102. Ms. Janssen has three years of assessment experience. Congratulations to you, Lisa!



Russell Steer



Russell Steer, Marshall County, was awarded the AMA designation on December 1, 2009. His coursework includes Courses A, B, H, J, IAAO 102, Assessment Administration, and the two-day USPAP from Kaplan/ProSource. Mr. Steer's Form Report passed the grading committee in September 2009, and he passed the Residential Case Study Exam in October 2009. Mr. Steer has eleven years of assessment experience. Congratulations to you, Russell!

NEW AMA DESIGNEES

Michael Smerdon

Michael Smerdon, Hennepin County, was awarded the AMA designation on December 1, 2009. His coursework includes Assessment Laws, History and Procedures, ProSource 101 – 105, Mass Appraisal, Basic Income Approach to Value, and Assessment Administration. Mr. Smerdon's Form Report passed the grading committee in September 2009, and he passed the Residential Case Study Exam in October 2009. Mr. Smerdon has three years of assessment experience. Congratulations to you, Mike!



Tamara Anderson



Tamara Anderson, City of St. Cloud, was awarded the AMA designation on December 1, 2009. Her coursework includes Assessment Laws, History and Procedures, Bachelors degree in Real Estate from St. Cloud State University, Mass Appraisal, Assessment Administration, USPAP, and IAAO 102. Ms. Anderson has three years of assessment experience. Congratulations to you, Tamara!

Michael Thompson

Michael Thompson, Scott County, was awarded the AMA designation on October 7, 2009. His education includes: Course A, ProSource 100-105, H, J, K, Ethics, his Form Report passed the grading committee in August 2009, and he passed the Residential Case Study Exam in September 2009. Mr. Thompson has six years of assessment experience. Congratulation to you, Michael!



Valora Svor



Valora Svor, Kandiyohi County, was awarded the AMA designation on December 1, 2009. Her coursework includes Assessment Laws, History and Procedures, Mass Appraisal, Assessment Administration, Basic Income Approach to Valuation, and the two-day USPAP. Ms. Svor's Form Report passed the grading committee in October 2009, and she passed the Residential Case Study Exam in November 2009. Ms. Svor has six years of assessment experience. Congratulations to you, Valora!

MAAO Course Reviews

Written by Stephen Behrenbrinker, SAMA, CAE
City of St. Cloud Assessor
MAAO Past President
Weeklong Course Coordinator

MAAO “Assessment Laws and Procedures”

MAAO “Assessment Laws and Procedures (ALP)” was held January 25-28, 2010. This 30-hour course was held at the St. Cloud Kelly Inn and had 47 registrants. One staff member of the Minnesota Department of Revenue received a scholarship for the course, and three other non-assessors received a scholarship based on MAAO policy. Registrants used the MAAO website for registration, and they reported that it worked very well.

The students from all around Minnesota learned current assessment laws and procedures from Minnesota Department of Revenue staff members Gary Amundson and Michael Stalberger. The course was in a four-day format that was well received by the participants. A number of the students plan on attending the MAAO “Appraisal Principles” and “Appraisal Procedures” courses later this year to obtain their assessor licenses. All of these courses are approved for 30 hours of assessor continuing education by the Minnesota Board of Assessors.

“Assessment Laws and Procedures” will be offered again July 12-16, 2010, in Plymouth. Check the MAAO website for additional course information: www.mnmaao.org

MAAO owes the Minnesota Department of Revenue a huge thank you for allowing MAAO to sponsor this course and get the proceeds – amounting to a substantial contribution to MAAO funding.

Preparing for the Minnesota Income Property Case Study Exam Workshop

On Monday March 15, 2010, fifteen Minnesota assessors attended the “Preparing for the Minnesota Income Property Case Study Exam” workshop at the Kelly Inn in St. Cloud. Stephen Behrenbrinker, CAE, instructed the workshop. Most of the attendees planned to take this exam in the coming months. Since this workshop is generally offered only once per year, some attendees still needed to complete other licensure requirements before taking the eight-hour exam. Attendees also earned six hours of continuing education credit.

Since the Income Property Case Study exam process began in 2002, over eighty Minnesota assessors have achieved the SAMA level of licensure by successfully completing this process. The income approach to valuation is emphasized in the workshop to assist the attendees in self-study for the exam.

The workshop student reference manual was updated this year and is available for purchase for \$25.00 (per MAAO policy) for individuals that were unable to attend. If

you have any questions or comments about the Minnesota Income Property Case Study Exam, please contact Stephen Behrenbrinker at 320-650-3352.

The “Writing the Demonstration Form Appraisal Report and Preparing for the Residential Case Study Exam” workshop will be held at the 2010 Summer Seminars. Registration is available on the MAAO website.

**Register online @
www.mnmaao.org**

MAAO 2010 COURSE CALENDAR

Assessment Laws and Procedures	July 12-16, 2010	Plymouth
Appraisal Principles	July 19-22, 2010	St. Cloud
Appraisal Procedures	August 2-6, 2010	St. Cloud
Mass Appraisal Basics	August 23-27, 2010	St. Cloud
Basic Income Approach	September 13-17, 2010	Plymouth
MN Assessment Administration	October 4-8, 2010	Plymouth

****For any questions regarding weeklong courses please contact Steve Behrenbrinker at 320.650.3352 or email stephen.behrenbrinker@ci.stcloud.mn.us****

State Board of Assessors Meeting Minutes

October 6 and 7, 2009

Shoshone Room, Ramada Inn, Bloomington, MN

Provided by Pam Lundgren
Minnesota Department of Revenue

Tuesday, October 6, 2009, Chairperson Keith Albertsen convened the meeting at 1:00 PM.

Public Member Gregg Larson was unable to attend. All other members were present.

The Minutes of the July 14, 2009, meeting were read and discussed. Dave Marhula made a motion to approve the minutes as read. Jan Jackson accepted the motion. The motion carried.

Appointments with the Board:

Steve Hacken, President of the MAAO, and Cheryl Wall, Wilkin County Assessor, met with the Board to discuss continuing education. The education committee is not opposed to a high standard of coursework which could also mean that the requirement hours in a 4-year cycle could increase. Support for the 3 hour limit and a change in seminar attendance hours was stated, including no longer awarding 2 hours of credit for attendance at the commissioner session at MAAO conferences. Acceptance of management courses was discussed, a possible exam requirement for seminars and workshops for CEH's, and more stringent coursework was also discussed. The comment was made that the Board members and the education committee members should meet more often. There will be more discussions as the Rule Changes get closer.

Harriet Sims, DOR attorney, met with the Board to discuss Rule Changes. Comments from the earlier visitors were incorporated into the discussion. A complaint procedure has been written and submitted to the Property Tax Division. We're awaiting approval.

Application for Certified Minnesota Assessor:

Mike Amo made a motion to award the Certified Minnesota Assessor license to the following applicants:

Matthew Barton, Olmsted County

Lori Laine, Local Assessor, Becker County

Steven Chmielewski III, Mille Lacs County
Steven Marquardt, Waseca County
Craig Christianson, Ramsey County
Jean Nelson, Murray County
Cynthia Crawford, Cook County
Ali Nkosi, Dakota County
James Haley, Polk County
Travis Scoblic, Big Stone County
Cathleen Hohenstein, Jackson County
Kimberly Scott, Murray County
Joyce Holm, Becker County
Beverly Steffens, Wilkin County
Krista Krupa, City of Willmar
John Thompson II, Renville County
Rodella LaFreniere, St. Louis County

Steve Sinell seconded the motion. The motion carried.

Announcements:

The Minnesota CLE is offering Handling Property Tax Appeals in Minnesota 2009 on October 23, 2009, at the CLE Conference Center. Per Board Policy, assessors who provide documentation of attendance at this seminar will receive 6 CEH's.

The MAAO will be sponsoring the 2009 Property Valuation Course at five locations this year. The curriculum is specific at each location, and per Board Policy, the 2-day courses will earn 5 CEH's per day of attendance.

The MAAO Fall Conference is being held at the Ramada Inn, Mall of America. Assessors who sign the rosters and enter their 4-digit license number will earn 4 CEH's per seminar attended. Two additional CEH's can be earned by attending the Commissioner's Session with attendance at 2 seminars.

Request for Continuing Education:

Gary Grossinger, Stearns County, is requesting continuing education hours for a 2-day seminar he taught on September 9 & 10, 2009, from MCCC on CamaUSA Data Extract Training. Both beginner and intermediate training was offered. Subjects covered included Overview of Data Extract Reports, Review Maintenance

Screens, Report Design, Creating a New Report, Executing a Report, Changing or Copying Existing Reports. Each day was 5 hours of training. Per Board Policy, 10 CEH's will be awarded to assessors who submit documentation of attendance at this seminar.

Farley Grunig, Jackson County, is requesting continuing education hours for a 6-hour county-sponsored training session for department heads and supervisors on June 25, 2009. Topics covered included hiring, orientation, relevant statutes for employers, problem employees, and evaluation of others and employee rights. Per Board Policy 6 CEH's will be awarded to assessors who submit documentation of attendance at this seminar.

Farley Grunig is also requesting CEH's for a 3-hour Personal Safety Training Seminar sponsored by MCIT on October 22, 2009. Per Board Policy, 3 CEH's will be awarded to assessors who submit documentation of attendance at this seminar.

At the July 14, 2009 meeting, Scott Sutherland, Duluth City Assessor's Office, sent an e-mail requesting CEH's for second language courses (in particular Spanish and American Sign Language) and an online Excel course. There was no other information that accompanied the request. Steve Hurni made a motion to reject the request due to insufficient data. Doreen Pehrson seconded the motion. The motion carried. Mr. Sutherland has now submitted some of the information. There is no further information from him on the two language courses. Mr. Sutherland submitted more information on the Excel course and that documentation revealed that 12 hours were spent on the course. Steve Sinell made a motion to approve the Excel course for 12 CEH's when the documentation of attendance is submitted and to deny the language courses for lack of information. Mike Amo seconded the motion. The motion carried.

State Board of Assessors Meeting Minutes, continued

Mike Stalberger, DOR, has submitted an outline for the new Assessment Administration Course for Board approval. He's requested 30 CEH's for this week-long course as well as approval as an alternate for the Assessment Administration course for the AMA license level. There are 30 contact hours of education. The course runs 8 hours (after taking lunch out) for three days, plus another 6 hours on the fourth day = 30 hours. The test has an additional 1.5 to 2 hours above that on Thursday afternoon. Steve Sinell made a motion to approve the Assessment Administration as a week-long course and to approve it as an alternate to the IAAO 400 Assessment Administration course. Dave Marhula seconded the motion. The motion carried.

Mike Stalberger has also submitted a request for CEH's for a two-day Office Administration Support/Assessment Personnel Workshop offered by the DOR on November 9-10, 2009, in Alexandria. This will be "a mini Course A" to quote John Hagen and will be two 7.5 hour sessions excluding breaks and lunch, for a total of 15 hours. Per Board Policy, 15 CEH's will be awarded to assessors who submit documentation of attendance at this seminar.

Vanguard Appraisals is offering a 4-day CAMAvision workshop on October 27-30 at the Ramada Inn, Mall of America. Topics to be covered are: Manual Training for a total of nine hours over the 27 and 28 and CAMAvision for a total of 9.25 hours on the 29 & 30. Dave Marhula made a motion to award nine CEH's to the Manual Training and nine CEH's to CAMAvision. Jan Jackson seconded the motion. The motion carried with one abstention.

Cathy Rico, City of Minneapolis, is requesting approval of CEH's for a Toastmasters training series offered over a six week period beginning January 14, 2010. Each meeting begins at 7:15 and ends at 8:30. Deb Volkert made a motion to deny the Toastmaster training CEH's. Mike Amo seconded the motion. The motion carried.

Rebecca Henke, City of Bloomington, is requesting CEH's for a one-day seminar on a Cumulus Digital Asset Management System sponsored by Canto Cumulus on September

10, 2009. Steve Sinell made a motion to deny Cumulus Digital Asset Management System CEH's. Doreen Pehrson seconded the motion. The motion carried.

Linda O'Meara, Grant County, is requesting CEH's for a 3.5 hour Region VII Assessment Personnel workshop on October 13, 2009 in Moorhead. Gary Amundson will be discussing Green Acres, 2a land, 2b land, and fielding questions. Steve Eickhoff, City of Moorhead, will be discussing Building Codes, Construction Trends, Mold and Green Buildings. Per Board Policy 3.5 CEH's will be awarded to assessors who submit documentation of attendance at this seminar.

Request for Alternate Education:

Brian Kohorst, City of Bloomington, is requesting that the Board approve his 14 week Mini Master of Real Estate Appraisal course as an alternate to the second income course and an elective course. Mike Amo, the Board's appraisal member, spent some personal time going over the supporting documentation for this request. The result was that even though it resembled the Appraisal Institute Course 320, the income portion of this course was not sufficient to meet the requirements of a weeklong course and that the course was comprised of disconnected seminars broken down into 9 sections. However, in that context it could be approved as an alternate to an elective course. Furthermore, this was old education that could not be applied to the current 4-year cycle and no proof of completion accompanied the documentation. The Board also suggested that Mr. Kohorst challenge an income course if he chooses not to attend an approved income course. Deb Volkert made a motion that upon receipt of documentation of successful completion of the course, the equivalent of an elective course will be awarded. Steve Hurni seconded the motion. The motion carried.

Discussion Items:

No more mailings! Use of the web site for license renewals and tracking CEH's is being discussed. At the present time there is no estimate of when the process could be used, but there is support for the change.

License Level by Jurisdiction List - still in process, but making progress. This item is tabled until the next meeting.

Scott County update. No news to report.

Grading fees for narratives and form reports. Should they still come to the Board or go directly to the MAAO? That can go either way, but the fees still need to be accounted for or no assessor will be able to get their pass/fail from the MAAO.

New License Level application forms reflecting the 10 percent e-licensing surcharge were discussed by the Board members. The e-licensing surcharge amount has been added to licensure forms and will now be put into use.

Requirement to submit requests for continuing education in writing: It has been suggested that we should provide copies of the request form to MAAO to put on their website and require more documentation when someone asks for approval of a class/course/seminar.

Ken Jagusch, Anoka County is back from Iraq and he attended Ethics on Sept. 28. This brings him up to date on the prior 4 year cycle. Will he need to attend again for the current 4-year cycle or can he be "grandfathered" in due to his military service for the prior cycle and use this current seminar for the current 4-year cycle? Mr. Jagusch is not required to attend an additional Ethics seminar.

Steve Sinell made a motion to incorporate the following wording into the rules regarding CEH's (MR 1950.1080, Subpart 2):

"In addition to the courses and seminars in item A, the board may grant CEH's for coursework and seminars in management, public relations, and supervisory training tailored to the assessment field." Deb Volkert seconded the motion. The motion carried.

The meeting recessed at 5:20.

Wednesday, October 7, 2009

Chairman Keith Albertsen reconvened the meeting at 8:30 AM.

Gregg Larson was unable to attend. All other members were present.

Appointments with the Board:

Michael Thompson, Scott County, met with the Board for his Accreditation Oral Interview. His education includes: Course A, ProSource 100-105, H, J, K, Ethics, his Form Report passed the grading committee in August 2009, and he passed the Residential Case Study Exam in September 2009. Mr. Thompson has six years of assessment experience, and he is applying for the Accredited Minnesota Assessor license. Dave Marhula made a motion to award Michael Thompson the Accredited Minnesota Assessor license. Doreen Pehrson seconded the motion. The motion carried.

Cheryl Foster, Stearns County, met with the Board for her Accreditation Oral Interview. Her education includes: Assessment Laws, History, and Procedures, Residential Appraisal, Mass Appraisal, MN Assessment Administration, Basic Income Approach to Valuation, IAAO 2, and USPAP from Kaplan/ProSource. Ms. Foster's Form Report passed the grading committee in June 2009, and she passed the Residential Case Study Exam in June 2009. Ms. Foster has nineteen years of assessment experience, and she is applying for the Accredited Minnesota Assessor license. Steve Hurni made a motion to award Cheryl Foster the Accredited Minnesota Assessor license. Steve Sinell seconded the motion. The motion carried.

Shawn McCutcheon, Crow Wing County, met with the Board for his Accreditation Oral Interview. His education includes: Assessment Law and Procedures, a Bachelor's Degree in Real Estate from St. Cloud State University, Mass Appraisal Basics, Basic Income Approach to Value, Supervision and Management, and USPAP from Kaplan/ProSource. Mr. McCutcheon has four years of assessment experience, and he is applying for the Accredited Minnesota Assessor license. Jan Jackson made a motion to award Shawn McCutcheon the Accredited Minnesota Assessor license. Deb Volkert seconded the motion. The motion carried with 2 nay votes.

Amy Rausch, Meeker County, met with the Board for her Accreditation Oral Interview. Mike Amo recused himself from this section of the meeting. Her education includes:

Course A, ProSource 100 through 105, Basic Income Approach to Value, Income Approach to Valuation, Management and Supervision, and Mass Appraisal. Ms. Rausch's Form Report passed the grading committee in August 2009, and she passed the Residential Case Study Exam in September 2009. Ms. Rausch has four years of assessment experience and is applying for the Accredited Minnesota Assessor license. Steve Sinell made a motion to award Amy Rausch the Accredited Minnesota Assessor license. Steve Hurni seconded the motion. The motion carried.

Ann Miller, Washington County, met with the Board for her Accreditation Oral Interview. Her education includes: Courses A, B, H, J, IAAO 102, 400, 151, and ProSource 101 through 105. Ms. Miller's Residential Narrative passed the Grading Committee in July 2009, and she has ten years of assessment experience. Ms. Miller is applying for the Accredited Minnesota Assessor license. Steve Sinell made a motion to award Ann Miller the Accredited Minnesota Assessor license. Jan Jackson seconded the motion. The motion carried with 1 nay vote.

There being no further business, the chairperson set the next meeting for Tuesday, December 1, 2009, in St. Cloud at the Lake George Community Center at 9:00.

Mike Amo made a motion to pay all the bills associated with the meeting. Jan Jackson seconded the motion. The motion carried.

Steve Sinell made a motion to adjourn. Jan Jackson seconded the motion. The motion carried. The meeting adjourned at 11:45 am.

**December 1, 2009
Lake George
Municipal Center**

Chairperson Keith Albertsen convened the meeting at 9:00 AM.

All members of the Board were present.

Minutes of the October 2009 meeting were read. Jan Jackson made a motion to approve the minutes as read. Doreen Pehrson seconded the motion. The motion carried. This motion was amended later in the meeting by Jan and Doreen to approve the October minutes as amended since it was determined that a motion had been excluded from the minutes.

Application for Certified Minnesota Assessor:

Deb Volkert made a motion to award the Certified Minnesota Assessor license to the following individuals:

- Lynn Freezy, Washington County
- Carice Golberg-Cummins, Hubbard County
- Tanya Hoffman, Brown County
- Russell Namchek, Itasca County
- Barbara Osmundson, Freeborn County
- Ann Schwieger, MN DOR

Doreen Pehrson seconded the motion. The motion carried.

Application for Senior Accredited Minnesota Assessor:

Brenda Hansford, Hennepin County. Her education includes courses: A, B, H, J, K, IAAO 102, and ProSource appraisal series 101 – 107. Ms. Hansford's Form Report passed the grading committee in March 2009, and she passed the Residential Case Study Examination the same month. She had a successful Oral Interview in March 2009 and passed the Income Case Study Examination in November 2009. Ms. Hansford has seven years of assessment experience, and she applied for the Senior Accredited Minnesota Assessor license. Jan Jackson made a motion to award Brenda Hansford the Senior Accredited Minnesota Assessor license. Dave Marhula seconded the motion. The motion carried.

Melissa Potter, Hennepin County. Her education includes Course A, successful challenges to H and K, a Bachelor of Science Degree from St. Cloud State University, ProSource 105, and IAAO 102, in addition to other seminars. Ms. Potter had a successful Oral Interview in December 2005, and she passed the Income Case Study Exam in November 2009. She has seven years of assessment experience, and she applied for the Senior Accredited

State Board of Assessors Meeting Minutes, continued

Minnesota Assessor license. Steve Sinell made a motion to award Melissa Potter the Senior Accredited Minnesota Assessor license. Mike Amo seconded the motion. The motion carried.

Betty Schultz, Crow Wing County. Her education includes courses: A, ProSource 100 -105, Mass Appraisal Basics, IAAO 102, 400, a successful challenge to Course J, and additional seminars. Ms. Schultz's Form Report passed the Grading Committee in June 2007, and she passed the Residential Case Study Examination in November 2007. Ms. Schultz had a successful Oral Interview in September 2008, and she passed the Income Case Study Examination in November 2009. Ms. Schultz has five years of assessment experience, and she is applying for the Senior Accredited Minnesota Assessor license. Dave Marhula made a motion to award Betty Schultz the Senior Accredited Minnesota license. Gregg Larson seconded the motion. The motion carried.

Rita Trembl, Brown County. Her education includes: A, B, H, J IAAO 2 and IAAO 4, her Residential Demonstration Narrative passed the Grading Committee in February 1994, and she had a successful oral interview with the Board of Assessors in May 1994. Ms. Trembl passed the Income Case Study Examination in November 2009, and she has 23 years of assessment experience. Ms. Trembl is applying for the Senior Accredited Minnesota Assessor license. Mike Amo made a motion to award Rita Trembl the Senior Accredited Minnesota Assessor license. Doreen Pehrson seconded the motion. The motion carried.

Mark Vagts, Waseca County. His education includes Courses A, B, H, J, K, IAAO 102 and USPAP, Narrative Report Writing Seminar, and many other seminars. Mr. Vagts's Residential Demonstration Narrative passed the Grading Committee in June, 2003, and he had a successful oral interview with the Board of Assessors in October of that year. Mr. Vagts passed the Income Case Study Examination in October 2009, and he has 17 years of assessment experience. He is applying for the Senior Accredited Minnesota Assessor license. Jan Jackson made a motion to award Mark Vagts the

Senior Accredited Minnesota Assessor license. Steve Hurni seconded the motion. The motion carried.

Appointments with the Board:

Steve Behrenbrinker joined the meeting to further discuss grading fees being directly paid to the MAAO and what method(s) of verification we can use to ensure that the communication between him and the office is efficient. To ensure that the form reports and the accompanying fees don't get separated, all future form reports must have the grading sheet and the fee attached to them. The fee should be a check made out to Steve Behrenbrinker. In addition, Steve is in contact with form report authors and keeps them apprised of corrections that need to be made in order to pass the report on the first grading. This is the only chance to make corrections without paying a second grading fee. Form reports that do not pass the grading committee on the first try will be subject to the fee upon submission of a second grading.

In addition, Steve brought the Board members up to date on some of the problems with the case study examinations. There have been 79 form reports since April 2005 and several have needed to be rewritten.

The biggest problems that assessors seem to have with the case study exams is that they don't attend the workshops, don't follow the rules, and they don't follow the guide. Steve stated that the courses need to be funded and time made available for assessors to attend them.

Kelly Schroeder, Isanti County, met with the Board for her Accreditation Oral Interview. Her coursework includes Assessment Laws, History, and Procedures, Residential Appraisal, Mass Appraisal, a Bachelor of Science Degree in Accounting from Winona State University, MN Assessment Administration, Basic Income Approach to Valuation, IAAO 2, and a 2-day USPAP. Ms. Schroeder's Form Report passed the grading committee in July 2009, and she passed the Residential Case Study Exam in August 2009. Ms. Schroeder has three years of assessment experience, and she applied for the Accredited Minnesota Assessor license. Mike Amo made a motion to award

Kelly Schroeder the Accredited Minnesota Assessor license. Dave Marhula seconded the motion. The motion carried.

Russell Steer, Marshall County, met with the Board for his Accreditation Oral Interview. His coursework includes Courses A, B, H, J, IAAO 2, Assessment Administration, and the 2 day USPAP from Kaplan/ProSource. Mr. Steer's Form Report passed the grading committee in September 2009, and he passed the Residential Case Study Exam in October 2009. Mr. Steer has 11 years of assessment experience, and he applied for the Accredited Minnesota Assessor license. Dave Marhula made a motion to award Russell Steer the Accredited Minnesota Assessor license. Steve Sinell seconded the motion. The motion carried.

Francie Gleason, Otter Tail County, met with the Board for her Accreditation Oral Interview. Her coursework includes, Assessment Laws, History and Procedures, Residential Appraisal, Mass Appraisal, MN Assessment Administration, USPAP, Basic Income Approach to Valuation, IAAO 102, 400 (alternate to elective), Kaplan USPAP 105, and many seminars. Ms. Gleason's Form Report passed the grading committee in September 2003, and she passed the Residential Case Study Exam in November 2009. Ms. Gleason has 12 years of assessment experience, and she applied for the Accredited Minnesota Assessor license. Steve Hurni made a motion to deny Francie Gleason the Accredited Minnesota Assessor license and invite her back for a second interview. Doreen Pehrson seconded the motion. The motion carried.

Tamara Anderson, City of St. Cloud, met with the Board for her Accreditation Oral Interview. Her coursework includes Assessment Law and Procedures, Bachelor of Real Estate Degree from St. Cloud State University, Mass Appraisal, Assessment Administration, USPAP, and IAAO 102. Ms. Anderson has three years of assessment experience, and she applied for the Accredited Minnesota Assessor license. Jan Jackson made a motion to award Tamara Anderson the Accredited Minnesota Assessor license. Dave Marhula seconded the motion. The motion carried.

Valora Svor, Kandiyohi County, met with the Board for her Accreditation Oral Interview. Her coursework includes Assessment Laws, History and Procedures, Appraiser License Number: 20345242, Mass Appraisal, MN Assessment Administration, Basic Income Approach to Valuation, and a two-day USPAP. Ms. Svor's Form Report passed the grading committee in October 2009, and she passed the Residential Case Study Exam in November 2009. Ms. Svor has six years of assessment experience, and she applied for the Accredited Minnesota Assessor license. Steve Hurni made a motion to award Valora Svor the Accredited Minnesota Assessor license. Mike Amo seconded the motion. The motion carried.

Michael Smerdon, Hennepin County, met with the Board for his Accreditation Oral Interview. His coursework includes Assessment Law and Procedures, ProSource 101 – 105, Mass Appraisal, Basic Income Approach to Value, and Assessment Administration. Mr. Smerdon's Form Report passed the grading committee in September 2009, and he passed the Residential Case Study Exam in October 2009. Mr. Smerdon has three years of assessment experience, and he applied for the Accredited Minnesota Assessor license. Steve Sinell made a motion to award Michael Smerdon the Accredited Minnesota Assessor license. Jan Jackson seconded the motion. The motion carried.

Lisa Janssen, Washington County, met with the Board for her Accreditation Oral Interview. Her coursework includes Assessment Law and Procedures, Bachelor Degree in Real Estate Degree from St. Cloud State University, Mass Appraisal, Assessment Administration, a 2-day USPAP, and IAAO 102. Ms. Janssen has three years of assessment experience, and she applied for the Accredited Minnesota Assessor license. Dave Marhula made a motion to award Lisa Janssen the Accredited Minnesota Assessor license. Deb Volkert seconded the motion. The motion carried.

Jodi Lindberg, Kanabec County, met with the Board for her Accreditation Oral Interview. Her coursework includes Courses A, B, H, J, IAAO 102, 400, Supervision and Management, several ProSource Appraisal

Courses, and the two-day USPAP. Ms. Lindberg's Form Report passed the grading committee in January 2009, and she passed the Residential Case Study Examination in August 2009. Ms. Lindberg has 11 years of assessment experience, and she applied for the Accredited Minnesota Assessor license. Steve Hurni made a motion to deny Jodi Lindberg the Accredited Minnesota Assessor License and invite her back for a second interview. Gregg Larson seconded the motion. The motion carried. The motion carried with 1 nay vote.

Conrad Anderson, Wright County, met with the Board for his Accreditation Oral Interview. His coursework includes Assessment Law and Procedures, Residential Appraisal Principles and Residential Appraisal Procedures, Mass Appraisal, Assessment Administration, IAAO 102, and USPAP. Mr. Anderson's Form Report passed the grading committee in September 2009, and he passed the Residential Case Study Examination in September 2009. He has seven years of assessment experience. He applied for the Accredited Minnesota Assessor license. Mike Amo made a motion to award Conrad Anderson the Accredited Minnesota Assessor license. Steve Sinell seconded the motion. The motion carried with 2 nay votes.

Charles Arbuckle, Carver County, met with the Board for his Accreditation Oral Interview. His coursework includes Assessment Law and Procedures, Appraiser License Number: 2052846, Mass Appraisal Basics, Basic Income Approach, IAAO 102, and Assessment Administration, in addition to a number of seminars. Mr. Arbuckle's Form Report passed the grading committee in December 2008, and he passed the Residential Case Study Exam in March 2009. Mr. Arbuckle has four years of assessment experience, and he applied for the Accredited Minnesota Assessor license. Jan Jackson made a motion to award Conrad Anderson the Accredited Minnesota Assessor license. Steve Sinell seconded the motion. The motion carried.

Discussion Items:

Use of 30 hours of seminars (the 5-days) as an alternate to an elective course for AMA. Should this practice be continued? Steve

Hurni made a motion to delete the language from the rule in our rule change process that allows for 30 hours of seminars as an alternate to an elective course for AMA. Jan Jackson seconded the motion. The motion carried.

Letter from Bob Wilson and the MAAO Education Committee regarding proposed policy change for continuing education was read and discussed. Steve Sinell made a motion to change the wording of the proposed rules regarding CEH's that was adopted at the October 6, 2009 meeting as follows: In addition to the courses and seminars in item A, the board may grant CEH's for coursework and seminars in management, public relations, supervision and computer applications training that are specific to the assessment field. Deb Volkert seconded the motion. The motion carried.

Information:

Per a request from Tax Operations, we are making one more change to the license applications to higher levels (upgrades) and request the assessor's current license level so that Tax Operations staff can be certain the proper fee is enclosed. Without that knowledge they don't know, for example, if someone applying for AMA is currently a CMA or a CMAS and the upgrade fees are different. The fee for CMA would be \$25 and the fee for CMAS would be \$15 plus the e-licensing fee of \$5.00 for each. The new application forms will be added to the board of Assessor website.

Request for Reinstatement:

Brian Ducklow, former Ramsey County Assessor, has sent information for reinstatement. Goodhue County has hired him as a principal appraiser, and they are requesting information on what is needed to reinstate him as a SAMA. The request was initially sent to the MAAO Executive Board, and when they were unable to assist, the request came to the Board. Mr. Ducklow has not been licensed since FY 2000, nor did he apply for record retention. A reinstatement application (but no fee) was mailed to the Board along with his education history. After some discussion regarding the availability of a PACE course, Mike Amo made a motion to require Mr. Ducklow to pass MN Assessment Administration or

State Board of Assessors Meeting Minutes, continued

IAAO4 Assessment Administration no later than July 1, 2010 in lieu of the PACE course which will not be offered until late in 2010. Gregg Larson seconded the motion. The motion carried. Mr. Ducklow will need to attend Assessment Law and Procedures, attend or successfully challenge one of the Assessment Administration courses, and submit 50 hours of continuing education documentation, in addition to the required fee, to reinstate at the SAMA level.

Further research indicated that Mr. Ducklow is required to successfully pass a PACE course or exam challenge. He will be contacted with this information and no application will be accepted until all requirements are met.

There being no further business, the chairperson set the next meeting for Tuesday, February 2, 2010 at the Department of Revenue at 9:00 AM.

Steve Hurni made a motion to pay all bills associated with the meeting. Gregg Larson seconded the motion. The motion carried.

Dave Marhula made a motion to adjourn. Mike Amo seconded the motion. The motion carried. The meeting adjourned at 4:10.

2010 State Board of Assessors Meeting Calendar

May 25, 2010

Holiday Inn, St. Cloud

(Note: This meeting is being held before the MAAO Summer Seminars)

July 13, 2010

Department of Revenue

September 14, 2010

Lake George Municipal Center, St. Cloud

(Note: This meeting is being held separate from the MAAO Annual Conference)

November 16, 2010

Lake George Municipal Center, St. Cloud

2010 MAAO Summer Seminars

May 26-27, 2010

St. Cloud Holiday Inn

Register online at

www.mnmaao.org

Proposed Seminar Schedule

Wednesday, May 26

1:00 - 5:00 pm

Prep for Residential Form Report and Case Study
Convenience Store - Classification and Methods of Adjustments
Unique and Unusual Homes
Tax Court Petitions A - Z
So You Want to be an Assessor
Web Soil Survey
Legal Descriptions for Assessors
Mortgage Fraud: Helping Protect the American Dream

Thursday, May 27

8:00 - 12:00 pm

Prep for Residential Form Report and Case Study
Commercial/Industrial Case Studies
Residential Construction Quality
Tax Court Scenarios
Green Buildings
Issues in Managing People
Legal Descriptions - The Next Chapter
Mortgage Fraud: Helping Protect the American Dream

Wednesday Evening Theme:

"BACK TO THE FUTURE"

President Effertz wants you to show your real
"date apparel" from high school.

Members can wear letter jackets, or any clothing associated with
their high school or any era of your choosing.

So, wear your favorite high school date clothes to an eclectic
gathering of the ages: 60's through the new millenium.

The evening event will be held at Mi Famiglia Ristorante and Bar.
Happy Hour will begin at 5:00 p.m., followed by dinner as well as
closing of the silent auction. See www.mnmaao.org for more details.

Out of the Past

Written by Connie Erickson, SAMA
Yellow Medicine County Assessor
Editorial Committee Member



5 Years Ago – 2005

- **Mary Durward** retired from St. Louis County after 20 years of service.
- **Hal Kirchoff** retired from McLeod County. He worked in the assessment field for 33 years.
- The first-ever Residential Case Study Exam workshop was held. The class was well attended with 109 registrants.
- The MAAO President was **Dave Armstrong**, Le Sueur County Assessor, and **Dan Salomone** was the Commissioner of Revenue.
- The Minnesota State Board of Assessors proposed establishing a temporary working group to review the contents of core courses.
- The education committee met with Lori Graven of the University of Minnesota to discuss ownership of core courses. Lori indicated that the University would continue to administer core courses but would not take ownership of them.
- **Wendell Engelstad** was appointed the Dodge County Assessor; **Dave Meek** was hired by Steele County; **Tim Falkum** became the new Kandiyohi County Assessor; and **Dan Weber** was appointed the new Kanabec County Assessor.
- **Rosie Court** from the City of St. Cloud retired, as well as **Sue Mauderer** from the City of Maple Grove.
- **Steve Behrenbrinker** ran for MAAO 2nd Vice President.

10 Years Ago – 2000

- **Matt Smith** was the Commissioner of Revenue, and **Robert Hanscom** was the MAAO President.
- Governor Ventura requested **Matt Smith** and other agency commissioners research and develop a proposal that provided 100 percent state funding of the general education formula and eliminated the state-mandated levy on local property taxes.
- **Paul Bartlett**, City of Edina, met with the State Board of Assessors to interview for his AMA designation. **Tom Dybing**,

Houston County, met with the State Board for his SAMA interview.

- An old face resurfaced in the assessment profession: **Scott Lindquist** took a Real Estate Assessment Supervisor position in the City of Minneapolis. In 1995, he left St. Louis County to work in the private industry.

15 Years Ago – 1995

- **Bill Peterson** met with the State Board of Assessors for his Accreditation interview.
- **Clarence Ward**, former Becker County Assessor, passed away in Arizona.
- The Department of Revenue retained a consultant to study and recommend improvements to the state sales ratio studies.
- The MAAO President was **Peter M. Koole**.
- The U.S. Census Bureau released a study on state tax collection per person; Minnesota was near the top of the list. Minnesota was nearly 30% higher than the national average.

20 Years Ago – 1990

- The new Todd County Assessor was **Chuck Pelzer**.
- A complete reorganization of the Dakota County Assessor's Office was accomplished. Instead of appointing one chief deputy, Assessor **Marvin Pulju** appointed three divisional managers. Manager of the CAMA/Residential Section was **Bill Peterson**, **Scott Nelson** was appointed Manager of the Commercial/Industrial Appeals, and **Gloria Pinke** became the Manager of Assessment Services/Ag Appraisals.
- **Pete Koole** was appointed to a one-year term on the nominating committee of IAAO.
- **Joe Lee**, Steele County Assessor, retired.

30 Years Ago – 1980

- The wetlands committee looked at the deeded acres qualifications issue. The wetlands issue was a pretty hot topic.
- Limited Market Value was removed.
- **Larry Erdahl**, Stevens County Assessor, passed away.
- The MAAO President was **Jim Tersteeg**, Renville County Assessor.



Spotlight on MAAO REGION 6

Region Profile

MAAO Region 6 is located in the west central part of Minnesota. Region 6 is comprised of the following counties: Big Stone, Chippewa, Kandiyohi, Lac Qui Parle, Meeker, Pope, Renville, Stevens, Swift, and Yellow Medicine. Our region is very diverse – from a high agricultural concentration to many recreational lakes. The region has four state parks within its boundaries: Glacial Hills State Park, Lac Qui Parle State Park, Sibley State Park, and Upper Sioux Agency State Park. The Lac Qui Parle Goose Refuge offers excellent hunting and attracts hunters from across the state.

The 2010 Region 6 President is Wayne Anderson, Pope County. The Secretary/Treasurer is Sandy Vold, Big Stone County. MAAO Committee members include:

- Executive Board – Judy Thorstad, Stevens County
- Education Committee – Wayne Anderson, Pope County
- Legislative Committee – Ed Peterson, Swift County
- Agricultural Committee – Bob Anderson, Meeker County
- Editorial Committee – Connie Erickson, Yellow Medicine County

The Department of Revenue regional representatives are Steve Hurni and Tom Nash.

The Region 6 monthly meetings are hosted by member counties on a rotating schedule. The July meeting is hosted by Pope County – we've enjoyed boat excursions on Lake Minnewaska. In August, we meet jointly with Regions 2 and 5. Our guests are members of the Department of Revenue and the MAAO President. All retired assessors are invited to join us for our Christmas meeting in December.

Our primary discussion items have been the Green Acres legislation and the Rural Vacant Land classification, MAAO business, and educational offerings.

Wilton Christianson, former Swift County Assessor, and Harris Iverson, former Morris City Assessor, both passed away in 2009.

Region 6 At-A-Glance

County	County Seat	County Population	Size (Sq. Miles)	Parcel Count	# Cities/ # Twps	Market Value (in Billions)
Big Stone County	Ortonville	5,365	522	7,121	8 / 14	0.87
Chippewa County	Montevideo	12,659	583	10,750	5 / 16	1.73
Kandiyohi County	Willmar	41,763	864	28,340	12 / 24	4.77
Lac qui Parle County	Madison	8,067	768	7,361	7 / 22	1.45
Meeker County	Litchfield	23,141	610	18,000	9 / 17	2.79
Pope County	Glenwood	11,200	720	14,000	9 / 20	1.72
Renville County	Olivia	15,861	983	14,838	10 / 27	2.94
Stevens County	Morris	10,597	575	7,000	5 / 16	1.28
Swift County	Benson	11,500	757	9,500	9 / 21	1.67
Yellow Medicine County	Granite Falls	10,272	756	10,198	9 / 21	1.73

Region 6 Counties

Big Stone County

Big Stone County is situated on the western border of the state, midway between the north and south boundaries. Traverse County and part of Stevens County border us to the north, Stevens and Swift Counties on the east, and Lac qui Parle and the Minnesota River border to the south. The Minnesota River, Big Stone Lake, and the State of South Dakota are the western border of Big Stone County. The county has a total area of 522 square miles, of which 31 are water. The county received its name from Big Stone Lake. The name was a translation of a Sioux name for the outcrops of granite and gneiss found in the Minnesota Valley not far away.

Big Stone was established as a county by an act of the Legislature in 1862. No attempt to organize a county government was made until 1873, when Gov. Horace Austin appointed three commissioners for that purpose. These appointed commissioners did nothing, and in March 1874, Gov. C. K. Davis appointed three others who met and named a chairman and an auditor. At their second meeting on July

20, 1874, other county officers were appointed, the boundaries of three commissioner districts were laid out, and the county seat was located at Ortonville. Soon afterward, four election precincts were established. A full set of county officers, with the exception of a clerk of the district court, was elected in the fall of 1874. The county continued to function until the men elected in the fall of 1876 took office at the beginning of 1877. As a test of the validity of the county organization, suits were brought

to oust these officers. The Supreme Court held that the power of "organizing" a county rested solely with the Legislature and that Big Stone County was merely "established" by that body. The county therefore had not been organized and no offices existed. The county remained unorganized until 1881, when an act of the Legislature declared it organized. The county was divided into five commissioner districts in February 1881. Ortonville was established as the county seat by the board of county commissioners in 1874. When the county was declared organized in 1881, Ortonville was named as the county seat until the next general election when the question of moving it to Almond Township was to be voted upon. The vote resulted in a large majority for Ortonville, and the county seat has since remained there.

The Big Stone County Courthouse celebrated its centennial in 2001 and is on the State of Minnesota Historical Register. It is a beautiful century-plus old building, which had extensive remodeling done in 1987-1988 to make the building handicap accessible, updated, and more efficient. The County Sheriff, Emergency Management Director, Auditor, Recorder, Environmental Officer, Treasurer, Human Resource Director,

and District Court are housed in the Courthouse. The County Highway and Family Services Departments are housed in their own buildings.

Some of the more unique properties and residents of the county include the two Hutterian Brethren Colonies, one in Graceville Township and the other in Prior Township. They practice communal living by sharing, according to their religious beliefs, all temporal goods with each member as needed. They are a religious sect and are the largest and oldest communal society in North America. Contrary to what many people believe, the Hutterian Brethren do pay property tax and are the largest taxpayer in Big Stone County.

The tax base in Big Stone County is primarily from agriculture; large commercial industrial property is limited. Our distance from a major interstate, as well as a declining population, may contribute to this. After agriculture, healthcare, government, schools, and two major construction companies provide

many job opportunities for the people of Big Stone County. Many residents commute across the border to South Dakota and are employed by Saputo, Valley Queen Cheese and Rausch Brothers, or Dakota Granite Company. Others drive to neighboring Stevens County where employment can be found at a number of manufacturing companies. Appleton, in Swift County, employs a number of our residents at the Prairie Correctional Facility. With the current economic status of our

state and nation, we are hopeful all of these places are able to survive, as many people are dependent on them for their livelihood.

Our office employs four full-time assessors: County Assessor, Sandy Vold, SAMA; Barb Amundson, Deputy Assessor, CMA; Eric Banken, Staff Appraiser, CMA, Income Qualified; and Travis Scoblic, Staff Appraiser/Office Clerk, CMA. Our office assesses 18 of the 22 jurisdictions in Big Stone County. One local assessor is employed by the other four townships. The County Assessor values all of the commercial/industrial property and exempt property in the county. The three staff appraisers do the remainder of the assessing. Once the County Board of Appeal and Equalization is completed in June, we start looking at property for the upcoming assessment. It is good to try to get the lake properties taken care of in the summer when you are more apt to come across seasonal owners being at their property. New construction is then finished up late in the year.

Our office makes use of a land calc program to value agricultural, lakeshore, and residential land. We have been



incorporating CAMA into our residential and agricultural building parcels which helps make our records and assessments more equalized, as well as helping to lighten the workload. Hopefully, as we become more proficient at using the CAMA program, our commercial property will be entered into it as well. Along with CAMA, we also use APEX to sketch. It is very nice to be able to print field cards directly from the AS400 with the capability to e-mail them to taxpayers, lenders, appraisers, and realtors. Big Stone County is working with Pro-West and Associates to bring GIS to our county. As of this writing, we are entering the final stages of getting it up and running. We are also bringing Pictometry to our county. Both of these will be tremendous assets to our department, as well as to appraisers, lenders, realtors, and taxpayers in general. Big Stone County has been fortunate to have a county board of commissioners who support technology and are willing to move forward with it.

As of this writing, Clinton-Graceville-Beardsley High School is going to be playing in the state nine-man football quarterfinal game at the Metrodome. Last year, the Wolverines were the state runners-up in nine-man football. We hopefully will be boasting a championship team when this article hits the press! Living in rural, western Minnesota is certainly not for all, but those of us who have made our home here are content with our lifestyle. We are happy to be raising our families here and enjoy the slower pace of our lives. Often times, we are the ones on the road to get to the conferences, meetings, state tournaments, and shopping malls, but if you ask most people, I believe they would tell you that they would not trade that drive time for living closer to those things.

Chippewa County

Chippewa County was established in 1862 and organized in 1868. It is named after the river that joins the Minnesota River in the county. Montevideo is the county seat and is located at the junction of the Minnesota River and the Chippewa River, a very picturesque community. In 1882, an architect was employed to prepare plans for the new courthouse and jail. When the bids were let, a proposal of \$9,350 was accepted. It was a two story brick building located in the center of town. It soon proved to be inadequate to house the growing business of the county. By 1901, a few new additions were completed to suit the county's needs.

In 1955, contractors began working on a new courthouse at the cost of \$900,000, including land and fixtures. This is the same facility we are presently in. Keeping in mind that there have been several renovations within the building to accommodate technology changes and changes within the office structure themselves. In 1984, the county added a new jail addition to the existing courthouse and the old jail facility was razed and turned into a park.

The county is located in western Minnesota (130 miles west of the Twin Cities) and as a whole is agriculturally-oriented with productive soils. There are scattered areas of deciduous growth and grasses near low areas and ponds or swamps. The sparse vegetative cover, coupled with little water cover (less than 1%), leaves the county with limited recreation resources available. The county is nearly level, with gently undulating topography, however there are some recessional moraine areas where it is a bit more rolling. The only land that is very steep in the county is the area immediately adjacent to the Minnesota and Chippewa River bottoms.



Chippewa County does host the headquarters for the Lac Qui Parle Game Refuge in the northwestern part of the county. This was approved as a designated area for the Wildlife Restoration Act passed in the late 1930's and early 1940's. In 1957, the lands were transferred to the Commissioner of Conservation to be managed as a game refuge. Prior to the creation of the refuge, Canadian geese were not abundant in the LQP Game Refuge area - less than 150 geese were counted in 1958. Today in the fall, you can find between 120,000 to 150,000 geese. The geese began to frequent the area of the refuge well after the establishment of the LQP Game Refuge, and their numbers are a direct result of the creation of the refuge. There are just about 27,000 acres located in Chippewa County for the wildlife management area.

Hunting the area that surrounds the refuge has become a huge draw in recent and past years, bringing in hunters from all over the state. All of the CREP acres that have been set aside over recent years have been great for the pheasant population and also attracts a number of hunters.

Agriculture is the basis for the majority of the economic activity in Chippewa County with roughly 80 to 85% of the acres under the plow. Traditional crops of corn, soybeans, wheat, and sugar beets are planted every year. The trend towards large livestock operations has impacted the county as well. There are several turkey barns, large hog operations, and recently a state-of-the-art calving setup.

The Corp of Engineers recently completed Phase I of a dike along the Chippewa River. With the flood of 1997, there were several homes devastated by floodwaters. Over 100 homes

have been purchased on a flood buyout. Those that were not severely damaged could be moved to other locations to get them out of the flood plain. The eastern side of Granite Falls City that is located in Chippewa County also had several homes that were “bought out” by the government. When the next flood came just a few years later, it did not have as great an impact on property owners.

There are quite a few artisans in the area, and they formed a school called the Milan Village Art School. They have

renowned instructors from all over the country, as well as some visiting artists teaching various arts, such as Silversmithing, Acanthus Carving, Wood Spoon Carving, Willow Baskets, Rosemaling, and the list goes on and on. Check out their website if you want to learn an art! They also participate in the three-day “Meander” every fall. The Meander is a trail of arts and crafts places in Western Minnesota where people open up their shops to share and sell their talents. It is usually scheduled around the first weekend in October. This has become a great tourist draw as well.

Kandiyohi County



Original Monongalia County was formally organized two months before Minnesota became a state, although local government did not have a very high priority so far as the early settlers were concerned. Officers were elected but did not qualify, so it fell to the Governor to appoint the county's first sheriff. His home became Monongalia County's first jail, since he took in the prisoners almost as members of the family.

During this period the County's Commissioners seemed to have met in a convenient home or store at highly irregular intervals.

When Monongalia County was re-established in 1861, Columbia was chosen as the county seat with the Commissioners holding two meetings at Arnold's store in that settlement.

Following the Sioux Uprising, the legislature approved the move of Monongalia's county seat from Columbia to New London. This became the first official, settled government in the county. Officers used their homes as offices and the Commissioners met in a rented room above Pinney's store (rent \$70.00 per annum). Economy was a watchword. A sewing thimble served as the county's seal, and a wood crate served as the safe.

When Kandiyohi and Monongalia counties merged into what is now Kandiyohi County in 1870, the question of a seat for the new government stirred up a real hornet's nest. The Monongalia County people were in favor of moving the county seat to Willmar, while the people of southern Kandiyohi County wanted it to remain in Kandiyohi Station (what is now the City of Kandiyohi). The northern group sent Andrew Railson to the House of Representatives, who pledged to move the county seat, while the southern group supported Senator W. T. Bonniwell of Hutchinson, who pledged to keep the seat in Kandiyohi Station.

Railson introduced several bills in the House to move the county seat. Bonniwell blocked the passage of these bills in the Senate. One day, when Bonniwell was not in the Senate due to illness, Railson, with the aid of Lt. Gov. A. E. Rice, and

Originally, what is now Kandiyohi County was two separate counties - Kandiyohi and Monongalia. Both were established in 1858 and both functioned independently until the two counties merged twelve years later in an economical move. The people of the two counties realized that both counties were too small to function efficiently and economically as separate governmental units, so they formed one county government in a very lop-sided referendum.

The log cabin home of Mark Piper, Register of Deeds of original Kandiyohi County, served, more or less, as the original courthouse. Most of the county records were kept there and the commissioners used it as a meeting place. Piper took the county records with him when he left the area during the Sioux Uprising of 1862, and the records he saved now comprise the sole record of original Kandiyohi County's first four years of existence.

At times the county used the J. C. Bright cabin for a headquarters, for which they paid Mr. Bright the sum of \$10.00. Piper was paid \$50.00 for the same purpose, but for a period of two years. Several other homes were used as the Courthouse for short periods of time until 1870 when the county offices were officially established in rented quarters in Kandiyohi Station.

some friends in the Senate, got his bill through that august body by a vote of 16 to 1 in late February 1871. On November 21, Governor Austin proclaimed that the act for removing the county seat to Willmar had become law. When word of his proclamation reached Willmar two days later, the citizenry decided that they would take possession of the county records and let any legal contests come later. Accordingly, they made up a special train and a delegation, led by W. A. Calhoun, took the train to Kandiyohi Station, seized all the county records, except those of the judge of probate, and brought them to Willmar. Willmar remains the county seat to this day.

Kandiyohi Station and its supporters protested the removal of the records, giving weight to their arguments by the fact that Willmar had not provided a "County Building" as had been promised. The Commissioners had, however, rented quarters for a courthouse in a downtown Willmar commercial building for \$10.00 a month. To offset the Kandiyohi Station arguments about the lack of a county building, the commissioners issued \$2,000 in bonds for the construction of a courthouse. They also appropriated \$500 for a jail.

The courthouse served the county for twenty years, but more room was needed. A new courthouse was built and equipped at a total cost of \$30,000. The new building, "when contrasted with the old tumble-down den which so long had served as a courthouse, could not fail to

awaken admiration." The red brick structure, which looked like a courthouse, served the county for seventy years, until the growth of population and county services and the ravages of time made another building a necessity.

Construction began in 1964 for a new courthouse and the building was occupied eighteen months later. During the intervening sixteen years, expansion space has been occupied, several remodels have been done making the building more efficient, and some offices have been moved to other locations.

It is interesting to note that Willmar was the site of The Great Willmar, Minnesota Raid - a famous bank robbery by the Machine Gun Kelly gang on July 15, 1930. They robbed the Bank of Willmar of about \$70,000 and wounded three people during the robbery. From 1977 to 1979, Willmar was the site of the "Willmar 8" - a famous strike of the female workers confronting sexual discrimination at a local bank.

As of today, Willmar is still the county seat and several new and modern facilities have been added to house the ever-growing needs of the county residents. Kandiyohi County consists of 24 townships and 12 cities with approximately 28,340 parcels. The southern one half of the county is mostly agricultural in nature and the northern one half is mostly hills, trees, and about 72 named lakes, of which Green Lake is the most famous.

Lac qui Parle County

Lac qui Parle County was established by an act of the Legislature on March 6, 1871. What is now Lac qui Parle County was once a part of Dakota County, Blue Earth County, and Redwood County. When Lac qui Parle County was being organized, the county commissioners voted unanimously to locate the county seat in Lac qui Parle Village. The Village began to grow housing a lawyer, doctor, hotel, school, saloon, feed mill, and several stores.

In 1884, the Minneapolis and St. Paul Railroad passed through the county but not through Lac qui Parle Village. Madison, Dawson, Marietta, and Boyd became little villages along the rail line. The Great Northern Railroad was built in 1887 in the northern part of the county and Bellingham, Nassau, and Louisburg were born. Both Madison and Dawson, which were growing towns along the railroad and near the center of the county, wanted the county seat in their towns. Other people wanted to keep the tradition and keep the courthouse in Lac qui Parle Village that was struggling due to the lack of a railroad. An election was held



on November 2, 1886, and Madison won the right to move the courthouse to its city.

On November 12, 1886 between 100 and 150 men from Madison and the surrounding community took possession of the county records and moved them to Madison. They also loaded the courthouse on wagons and started across the prairie to Madison, about 15 miles away. A snowstorm stopped the move along with an axle repair. The courthouse reached Madison on November

19, 1886. This building was used until bonds were issued in 1898 to construct a new courthouse. Architects from the firm of Buchner and Jacobson of St. Paul were chosen to design the new courthouse. They also designed courthouses for Swift, Kanabec, Goodhue, Jackson, Ottertail, and Wilkin counties. It had nine offices and four fireproof vaults on the first floor, six offices and the courtroom on the second floor, and the basement held the heating room, repair room, restrooms, and storage. The total construction cost of the courthouse was \$36,705.

When the new courthouse was built, the original courthouse that was moved from the Village to Madison was relocated and divided into two. One half was remodeled into a home that is still being used today.

The other half was used for lumber to construct a new house. The “new” courthouse is still a beautiful building and focal point in Madison. It has had exceptional care and has some of the most beautiful oak woodwork you will ever see. Today it houses the offices of the Court Administrator, Community Corrections, Auditor-Treasurer, Recorder, Environmental Services, Assessor, and Veterans Service. The Sheriff and jail are located in a separate building next to the courthouse. Family Service, University of Minnesota Extension Service, Countryside Public Health, and Engineer are located off site.

Lac qui Parle is French and means “Lake that Talks”. It is 768 square miles and has 7 cities and 22 townships with a population of 8,067 according to the 2000 census. It is located

in west central Minnesota just under the “hump” approximately 150 miles west of the Twin Cities. Lac qui Parle County is a predominantly agricultural county with just one stop light five miles from the nearest city. It is hard to believe that before settlers arrived, the county was a rolling prairie with very few trees. Most people living here enjoy the small town way of life as well as what the area offers. There is abundant hunting including pheasant, deer, geese, and turkey, fishing, camping, parks, and pastimes such as visiting with your neighbors on the outside deck. Some of the largest employers in the county are Associated Milk Producers, Inc., Johnson Memorial Hospital and Nursing Home, Viessman Trucking, Inc., Madison Lutheran Home, Lac qui Parle County, and Lac qui Parle Valley School District 2853.

The assessor’s office is staffed by Lori Schwendemann, SAMA, County Assessor, and Lisa Strand, CMA, Assessment Technician, along with six local assessors. There are approximately 7,361 taxable parcels with an estimated market value of \$1,446,614,500.

Meeker County

The Seventh Territorial Legislature established Meeker County on February 23, 1856. Before this time, the land was the hunting ground for the Dakota Indians, led by Little Crow.

Meeker County is located approximately one-hour west of Minneapolis. The county seat resides in the City of Litchfield, and government offices are housed in the County Courthouse, Family Service Center, County Highway/MN DOT Transportation Facility, and Law Enforcement Center. Meeker County is home to 17 townships and 9 cities. There are approximately 18,000 parcels, which are viewed by the county’s appraisal staff and/or local assessors. The total market value of Meeker County is comprised of 40% Agricultural, 41% Residential, 7% Seasonal, 5% Commercial/Industrial, and 6% Exempt.

Rolling farmland, over 100 lakes, and many rivers (including the North, Middle and South Forks of the Crow River) characterize the 610 square miles of Meeker County. Large dairy and poultry operations are still an important part of Meeker County.

Meeker County boasts:

G.A.R. Hall and Museum: One of three left in the nation, it was built in 1885 by and for Union Civil War Veterans in the Grand Army of the Republic fraternal organization. The G.A.R. Hall was donated to the City of Litchfield shortly after it was constructed, and in 1960, the Meeker County Historical Museum was added.

Universal Laboratories Building: The Universal Laboratories building is on the National Registrar of Historic Places and serves as the home of the Dassel Area Historical Society. From 1937 to the mid-1970’s Universal Laboratories was the

only processing facility in the United States that provided raw ergot from the grain fields of the Western United States and Canada to a variety of pharmaceutical companies. Critical drugs that slowed the flow of blood on wounds were produced from the ergot, saving countless military and civilian lives. As a side note, the ergot fungus was used as a base drug for the illegal production of LSD, because if ingested, the ergot fungus would cause hallucinations.



The World’s Largest Twine Ball: The largest twine ball was constructed by one individual. Mr. Johnson started his obsession in March of 1950, and for 39 years, it evolved at Johnson’s farm in Meeker County. When Mr. Johnson died in 1989, the City of Darwin moved the ball to the city and enclosed it in a plexi-glass gazebo.

Forest City Stockade: The original stockade was built on September 3, 1862, during the Dakota War of 1862, and housed hundreds of settlers during the War. The present Forest City Stockade is a replica of the original; it continues to grow and evolve with new buildings and an annual celebration of frontier life for all to see and participate in.

First District Association: The association was organized around 1920 from local creameries with the help of Meeker County resident John Brandt. Later this county organization formed with other creameries in the state and eventually

became Land O' Lakes Creamery. John Brandt was its President until his death.

Parks: Outdoor enthusiasts are provided year-round recreational opportunities with ten county parks, and newly created in 2008, Greenleaf State Recreational Area. Together they offer miles of hiking, horse riding, skiing, biking and snowmobile trails, swimming beaches, picnic areas, and camping. The scenic designation of the North Fork of Crow

River in northern Meeker County provides canoeists with memorable summer adventures. The Luce Line Trail in Southern Meeker County is part of the 63 mile DNR trail system from Plymouth to Cosmos and contributes yet another stretch of beautiful scenery, adventure, and wildlife. A variety of game/non-game birds and animals can be found within the 7,900 acres of public hunting land owned by the DNR and US Fish and Wildlife.

Pope County

Pope County lies in the west central portion of Minnesota on the southern edge of the famous "Park Region" of the Northwest. It is bounded on the north by Douglas County; on the east by Stearns County; on the south by Kandiyohi and Swift Counties, and on the west by Stevens County.

Glenwood was designated as the county seat in 1866. The county has five county commissioners that are elected by district with staggered terms. In 1849, Captain John Pope led an exploration group to the Red River by way of a trail that passed through Pope County. Called the Plains Trail, it came from St. Cloud, passed near present day Paynesville, skirted the north shore of Lake Minnewaska, crossed through Douglas County, then branched at Elbow Lake, one fork heading to the Red River at Breckenridge and then following the river to Pembina. The other, the Woods Trail, went north up the Crow Wing and east of Ottertail Lake, on to Detroit Lakes, and on to Pembina. Later in 1853, a number of explorers used the Plains Trail to survey a route for the Pacific Railroad.

Pope was a graduate of West Point. He was born in 1822 and died in 1892. He was a Lieutenant in the Mexican War. During the summer of 1849, he was a member of an exploration expedition that left Fort Snelling, heading up the Mississippi River to St. Cloud, then along the Plains Trail, passing by what was then called White Bear Lake, Minnewaska, and up the 'Red' and on to Pembina. The overall journey to Pembina and back was some 1,000 miles. A Captain at the time of this expedition, he was later (1853-1859) a commander of several survey expeditions for the Pacific Railroad. In the Civil War, he was commissioned a Major General. In September of 1862, shortly after the Sioux uprising in Minnesota, he was appointed commander of the Northwest and headquartered in St. Paul.



A Mr. Garrison, wife, and young son, had a cabin on the shore of Lake Minnewaska. He was a trapper and never homesteaded, leaving during the Sioux uprising in 1862 and never returning. The Lake Johanna families went to the stockade at Paynesville during the uprising. The settlers were told of the approaching danger by a group of men that were coming from Paynesville to bury 17 settlers that had been killed by the Indians near Norway Lake. All of the Lake Johanna settlers returned by 1864 when the government had deemed it safe for them and their families to resettle. By this time Fort Lake Johanna had been built, and several other small military posts were established throughout the frontier. Many descendants of these families still to this day live in the area.

The potential and beauty of the area was known to many. In June of 1864, a detachment of United States troops were enroute to the west. In the June 18, 1904 special edition of the Glenwood Gopher, G.W. Thacker wrote, "I visited the site on which the village of Glenwood now stands. I can never forget the impressions that came to my mind as we approached the brow of the hill and beheld for the first time the magnificent grandeur of the scenery below us!" Some years later, Thacker returned, explaining, "The vision of that June day" beckoned him to do so. After being discharged, he collected a team of oxen, an axe, some camping utensils, and a plow and struck out for the land of promise. Like so many others this land of 'plenty', their homesteads would become "heirlooms" for generations yet to come. (Builders of Pope County by Daisy Ellen Hughes, 1930)

Renville County

Renville County is an agricultural county located in west central Minnesota. The county is well known for its agricultural innovations including crop and animal cooperatives, seed crop breeding and production, and farmers willing to experiment with newly developed agricultural technology.

Renville County's present boundaries are within 982 square miles and are comprised of 27 townships and 10 cities (Bird Island, Buffalo Lake, Danube, Fairfax, Franklin, Hector, Morton, Olivia, Renville, and Sacred Heart).

In 1835, a mission was established at the home and store of Joseph Renville. In 1845, Louis LaCroix built a home in Birch Cooley Township and was the first settler in Renville County. The county was established in 1855 by an act of the Minnesota Legislature. Also in 1855, Preston Lake and Boon Lake Townships were surveyed by Thomas Simpson. In 1856, George M Michael registered the first land claim in Boon Lake Township. In 1860, a child was born to the Joseph Michelsky family, probably the earliest birth record. The first homestead patent - located in Cairo Township - was issued to Samuel Renville in 1861 and was signed by President Lincoln.

The first county election was held in 1862, but the records were lost during the Sioux outbreak. These election results were not filed with the state, and no action was taken by the Legislature to declare Renville County an organized county. Finally in 1866, the county was declared organized and the second election was held. During this election, the offices of Auditor, Register of Deeds, Treasurer, Sheriff, Judge of Probate, Clerk of District Court, Surveyor, Coroner, and County Commissioners were filled.

Renville County was named for Joseph Renville, a famous pioneer in the west central frontier of Minnesota. Renville was born in 1779 in the village of Kaposia. His father was a French-Canadian fur trader, and his mother a Dakotah Indian and member of the Little Crows band of Sioux. Renville, at the age of 10, was sent to Canada to study the French language and the fundamentals of the Christian religion under the guidance of a Catholic priest. Upon his return to Minnesota, he served as a guide and interpreter for the government and fur trading companies. He established his own trading post at Lac qui Parle where he later died. He was a soldier, government interpreter, scout, explorer, church elder, friend,

and leader among the white men and Indians. He was to Minnesota what Daniel Boone was to Kentucky. Renville is remembered as a friend to the Sioux Indians and white travelers alike. His relationship with the Indian tribes was instrumental in maintaining peace for the new frontier.

Other early records of County Officials are from an election held sometime between 1860 and 1862. On March 1, 1866,



Renville County was declared an organized county with the county seat temporarily located in Beaver Falls. The first meeting of the Board of Commissioners was held on April 2, 1867, when the first school districts in Renville County were created. All official county business was conducted in the homes of officials until 1871, when a building in Beaver Falls was leased for the purpose of storing records. On October 12, 1872, County Officials moved into the building constructed for a jail at a cost of \$2,000. In December

of 1889, a new courthouse was completed in Beaver Falls at a cost of \$3,939 and the county seat remained there until 1900. After much competition, feuding, court action, and several elections, the county seat was established in Olivia, and on October 30, 1900, the County Commissioners held their first meeting. On December 5, 1902, the present courthouse was completed at a cost of approximately \$88,000. Construction of a new Renville County Office Building was completed at a cost of \$2.1 million in 1992, and a new Renville County Jail and Human Service Building was added and completed in 2008.

The U.S. Census Bureau indicates there are 15,861 people living in Renville County in 2008. Of these, 23.2% (3,680) are under 18 years of age, 58.3% (9,247) are between the ages of 18 and 65, and 18.5% (2,934) are of the age of 65 and older. The median age for people living in Renville County is 40 years old.

For recreation, you can enjoy one of the four golf courses, bike trails, and county parks.

Renville County has approximately 14,838 taxable parcels and about 695 exempt parcels. The total county Estimated Market Value for 2009 is \$2,941,014,500. Agricultural land makes up about 81% of the total EMV of Renville County. Major employers, other than the government, include Southern Minnesota Beet Sugar Cooperative, Mycogen Seed, and Rembrandt Foods (formerly Golden Oval Egg, Inc.).

Spotlight

Stevens County



Stevens County was established on February 20, 1862. It was named after statesman Isaac Ingalls Stevens, who had this county named for

him seven years after a legislative clerical error denied him that honor in 1855 in Stearns County. Stevens County is located 165 miles from Minneapolis in west-central Minnesota.

The county seat is the City of Morris, with a population of 5,068 at the 2000 census. The population of Stevens County is 10,597. The county has sixteen townships and five small cities for a total of 7,000 parcels. The total EMV is \$1,277,859,200.

Morris is home of the University of Minnesota, Morris (UMM), part of the University of Minnesota system. UMM is one of the largest employers in Morris, along with the Stevens Community Medical Center and Superior Industries.

A board of five elected County Commissioners represents the citizens of the county as its governing body. This central governing authority is responsible for the plans and functions of all Stevens County Departments.

Other entities located within the courthouse are the courtrooms, judge's chambers, and administrative staff of the Stevens County District Court. While housed here, it is a unit funded completely by the State of Minnesota and is part of the 8th Judicial District Court. In 2010-2011, Stevens County will be building a new law enforcement center and remodeling the present courthouse.

Some points of interest in Stevens County are Pomme de Terre City Park and Campgrounds, Pomme de Terre Golf Course, Hilfred and Estelle Lee Community Center, an indoor pool at UMM, and a splash pad at the city park.

Swift County

Swift County was organized on February 18, 1870 and was named in honor of Minnesota's third Governor, Henry Swift. This may have been the fashion of the day, or perhaps politicians back then actually earned enough respect to have bestowed upon them such honor? The courthouse was built in 1897. The contract price was \$60,000, but the real cost ballooned to \$100,000.

Swift, a rectangular county, lies slightly south and east of the "bump" on the western border. As, originally platted, the county accommodated well its primary agrarian purpose then, and it still does today. Swift County continues to be extensively agricultural with all variety of animal and grain types.

Besides agriculture, the county still retains a number of industries, including international giant FIAT (Case IH Division) and a host of smaller industries and successful small businesses.

Unique to Minnesota, Swift County is also home to as many as 1,650 "naughty" persons who have earned themselves a "time-out period". Corrections Corporation of America is the only privately-owned prison in the state of Minnesota and has been operating out of Appleton for nearly 15 years.



In the summer of 2005, construction began on the Fibromin Energy Plant near Benson, the first of its kind in the United States! This alternative biomass facility was designed to burn the manure litter from the many turkey barns located in West Central Minnesota. The plant produced 50 megawatts of power, and that is no bull...I just told you it is turkey!

By 1937, Minnesotans were enlightened to elect as their 24th Governor a man by the name of Elmer A. Benson. With exception of his governorship, he lived his entire life of 90 years within the confines of Swift County.

Come and visit!

Yellow Medicine County

Yellow Medicine County was established on March 6, 1871. The county is named after the Yellow Medicine River which derived its name from the Dakota or Sioux Pajutzaee (yellow plant root diggings). It is located in the Minnesota River Valley in the southwestern part of the state.

Yellow Medicine County is hammer shaped, being 54 miles long from east to west and 12 miles wide from north to south. The mean elevation of the county is 1,165 feet above sea level, rising to 1,750 feet in the southwest corner and falling to 845 feet at the Minnesota River.

In 1865, the year Redwood County was created, the first settlers came to the FUTURE Yellow Medicine County in the wake of the desolation following the Sioux Uprising. As far as it is known, there were only ten individuals who inhabited the area that first winter of 1865-1866, all clustered around the old Upper Agency and Williamson mission.

The first white man to settle in what is now Yellow Medicine County was Dr. Thomas Williamson, who came in 1852 from the Dakota at Kaposia and built a house on reservation land.

The first building was erected at the Upper Agency site for the Indian agent and his employees. Nearby, several traders set up shop for business with the agency and the Indians. The Upper Agency became the locale for four thousand annuity Indians to camp, and gradually the number of "civilized" Indians increased.

In November 1872, the first elected officials of the county



were chosen. At the time the county seat was still in Yellow Medicine City, but no courthouse had been built by the spring of 1873. The population of Yellow Medicine City was 40, no doubt causing difficulty to raise money for the construction. The time of building was extended to November 15, 1873, and still no move had been made to construct the building.

Henry Hill, proprietor of the Granite Falls town site and a member of the Minnesota legislature from Chippewa County, called a meeting to introduce a bill in the legislature for the removal of the county seat from Yellow Medicine City to Granite Falls. He further agreed to donate a courthouse site and requested his fellow townsmen raise money to erect a courthouse to represent the county. Henry Hill's bill to change the location of the county seat from Yellow Medicine City to Granite Falls passed the legislature in February 1874 and was signed by the Governor on March 9, 1874. The Yellow Medicine County Courthouse was completed on November 23, 1889.

Yellow Medicine County has 10,198 parcels. The distribution of the parcels is approximately 80% agricultural, 17% residential, and 3% commercial/industrial. The total estimated market value of Yellow Medicine County is approximately \$1.7 billion. The Upper Sioux Agency State Park and the beautiful Minnesota River offers many scenic overlooks as well as camping, hiking, and many opportunities to enjoy nature. Yellow Medicine County residents enjoy the quiet aspect of the rural area; whether it's fishing, hunting, or spending quality time with family and friends. It's a GREAT place to live!

The assessor's office is staffed by County Assessor, Connie Erickson, SAMA, and Lana Edman, Deputy Assessor, CMA, along with 11 local assessors.



Spotlight

Region 6 County Staff Members

Big Stone County

Sandy Vold, SAMA, County Assessor, since 2000.
Barb Amundson, CMA, Deputy Assessor, since 1998.
Eric Banken, CMA Income Qualified, Staff Appraiser, since 2005.
Travis Scobic, CMA, Office Clerk/Staff Appraiser, since 2008.

Chippewa County

Carol M. Schutz, SAMA, County Assessor, since 1990
Bonnie Crosby, CMA, Appraiser/Deputy Assessor, since 2001
Miranda Gilbertson, CMA, Appraiser/Deputy Assessor, since 2005
James Hilden, Office Manager, since 2009

Kandiyohi County

Tim Falkum, SAMA, County Assessor, since 2005
Diane Swanson, CMA, Assessor II, since 1989
Garfield Herfindahl, CMA, Assessor II, since 1986
Jennifer Halverson, CMA, Assessor I, since 2004
Val Svor, AMA, Assessor II, since 2005

Lac qui Parle County

Lori Schwendemann, SAMA, County Assessor, since 1990
Lisa Strand, CMA, Assessment Technician, since 2000

Meeker County

Robert J. Anderson, County Assessor, SAMA, since 1998
Amy Rausch, Deputy Assessor, AMA, since 2009.
Dave Halliday, Appraiser, CMA Income Qualified, since 2006
Christina Peterson, Appraiser, CMA, since 2008
Katy Drange, Part-time Appraiser, SAMA, since 2009.
Carol Pauly, Part-time Clerical, CMA, since 2005.
Jeanne Geislinger, Part-time Clerical, since 2008

Pope County

Wayne Anderson, County Assessor, SAMA,
Vicky Sawdon, Deputy Assessor, CMAS Income Qualified
Joanna Campbell, Appraiser, CMAS
Carla Wildman, Appraiser, CMA
Sonia Pooch, Administrative Assistant, CMAS

Renville County

Barb Trochil, County Assessor, SAMA, since 1977
Doug Bruns, Deputy Assessor, SAMA
Marc Iverson, Appraiser II, SAMA
Randy Mertz, Appraiser II, SAMA
John Thompson, Appraiser I, CMA

Stevens County

Judy K Thorstad, County Assessor, SAMA, since 1978
Joy Michaelson, Deputy Assessor/Data Processing Mgr, CMA, since 1995
Pam Daly, Deputy Assessor/Office Manager, CMA, since 2004

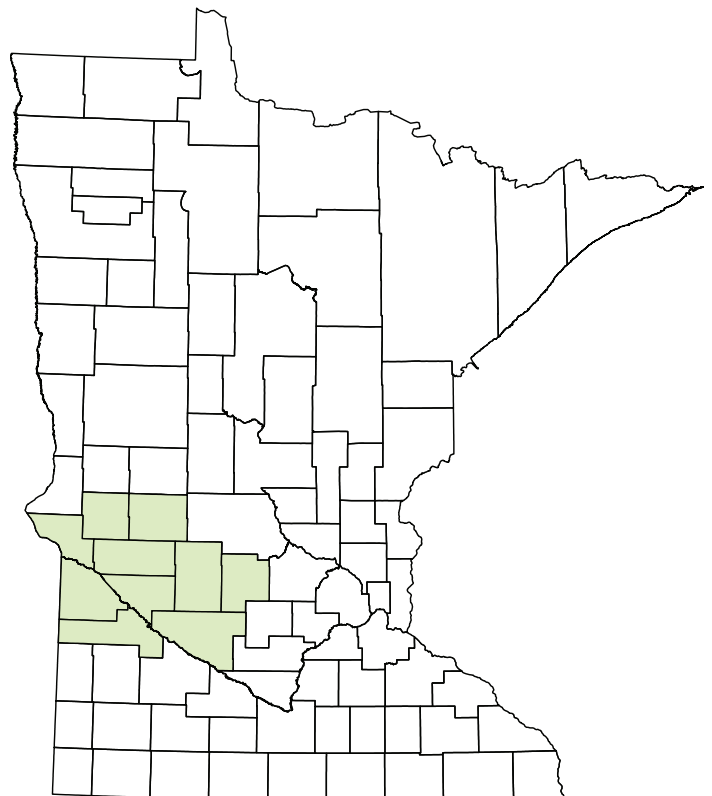
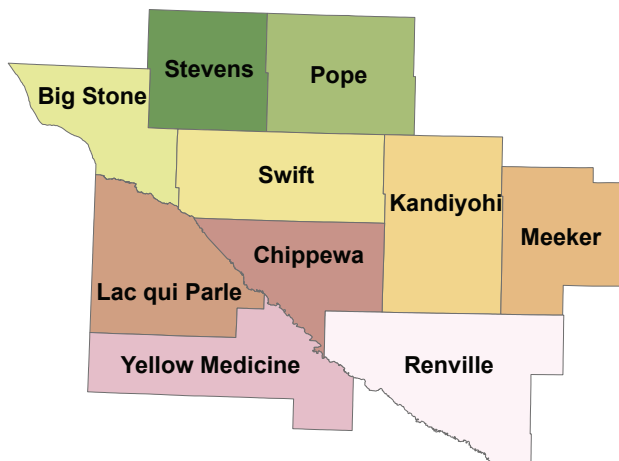
Swift County

Edward Pederson, Assessor, SAMA, since 2000
Wayne Knutson, Deputy Assessor, CMA, since 1993
Colleen Pederson, CMA (almost), since 1998

Yellow Medicine County

Connie Erickson, County Assessor, SAMA, since 1998
Lana Edman, Deputy Assessor, CMA, since 1998

Location of Region 6



Featured Property: The Hutterian Brethren (AKA The Hutterites)

Written by Sandra Vold, SAMA
Big Stone County Assessor

Where did they originate and where do they reside?

Named after their original leader, Jakob Hutter, Hutterites came to North America from Eastern Europe in the 1870's to escape religious persecution. Hutterites first formed colonies in Austria and northern Italy and Moravia (present day Czech Republic) in 1525 during the Protestant Reformation struggles of the 16th century. Similar to the Amish, they are an Anabaptist sect; that is, baptism is chosen by adults. Mennonites make up the third remaining Anabaptist group. Their belief is based on strict interpretation of the Bible. Big Stone County is home to two colonies, the Big Stone Hutterian Brethren, with its home colony in Graceville Township in the northern part of the county, and Lismore Colony, a "daughter" colony located in Prior Township near Big Stone Lake on the western edge of the county. The Big Stone Hutterian Brethren organized in the early 1960's and has flourished and grown ever since. The "daughter" colony, Lismore Hutterian Brethren, organized and began building in the mid 1990's.

Hutterites are the oldest continuous communal religious order in the United States, having originally settled in South Dakota in 1874. From that base, South Dakota has become home to the largest number of Hutterites in the country, with 54 colonies and 6,000 residents. Minnesota's eight colonies and North Dakota's six have largely formed since the 1980's. All totaled, there are about 460 Hutterite colonies with 40,000 residents spread across North America, concentrated in Great Plains states, the Pacific Northwest, and Canada.

The size of the colony is based upon how many workers are required to maintain the farm and other businesses associated with the colony. All colonies are rural in nature and are largely self-sustaining. In other words, they grow and raise what is needed to feed an average population of 60 to 160 residents. If a colony's population grows beyond what is needed, land is purchased to start a daughter colony, as is the Lismore Colony in Big Stone County. German is still the native colony language. The members of the colony dress simply and avoid modern media



and technology, except where it pertains to their farm and business operations. The Hutterite religion does not forbid technological efficiency when it is applied to productivity for the colony.

Both colonies in Big Stone County are quite diversified with farming, livestock, and poultry raising being their mainstay, but they also are talented machinists who custom craft parts for other industries. With the exception of a few personal items, all things in the colonies are owned by the community. There is complete equality and everyone is cared for. Everything is shared, and no money or shares are paid individually. Nothing is to be kept for personal gain.



Each colony resembles a small town. Kids ride bikes on paved sidewalks, and four-wheelers, gators, and the most modern equipment and vehicles adorn their communities. Women and girls wear head coverings ("the mark of a true Christian") and ankle-skimming dresses that they have sewn. The men are dressed with their black garb, suspenders, and beards. The women eat separately from the men in the dining hall. All home décor is the same, with limited furniture and cabinetry and perhaps a limited kitchen area with a toaster and refrigerator. A Bible sits in each house, with church services and reading Scriptures a daily ritual. Spirituality is central to colony life, and there is no card playing, taking photographs, or wearing jewelry or makeup. Smoking and swearing are prohibited and could lead to expulsion from the colony.

There may be some young people who leave the colony to taste the secular life, but it may be only a temporary diversion. Many return to work for their future. It is not uncommon to

Spotlight

encounter them in town shopping, or you may run into some of the young, single men in a local bar having a “bump” and playing pool. When visiting the colonies, the children are always anxious to see who has arrived. It seems that the children, in general, are curious about how other people look, what they wear, the cars they drive, and probably how we communicate.

How do they operate in a modern society?

Each individual colony is set up as a corporation, registered in the state or province in which it is located. In the United States, the colonies are typically set up as 501(d) non-profit religious organization corporations, which are ones with a communal treasury.

A common misconception that people generally have about the Hutterites is that they don't pay taxes because they are a religion-based community, but that is not true. The colonies pay property taxes on farmlands and businesses in the same way a family farm corporation or business would. Because there are no salaries for colony members who work within their community, individual Hutterites are not subject to state or federal income taxes. They don't pay Social Security taxes, but they also don't collect Social Security.

The Big Stone Colony owns in excess of 5,100 acres of land with a total market value of land and buildings for the 2009 assessment of approximately \$13,437,000. The newer colony, Lismore Colony, which was built in the early 1990's, also owns in excess of 5,100 acres of land with a total land and building value of approximately \$15,808,000. The two colonies are some of the largest taxpayers in our county, with the Big Stone Colony paying \$61,402 in property taxes for 2009. The Lismore Colony paid \$74,908 in 2009 property tax. The Big Stone Colony has 20 housing units with approximately 80 residents. The Lismore Colony has 16 housing units with around 80 residents also. Both have their own school and are part of the Clinton–Graceville–Beardsley school district, which provides teachers and aides to each colony.

One housing unit is the parsonage for the minister, who is always the President of the colony. The church is a very integral part of their community. They have a dining hall with a state-of-the-art kitchen area. A produce center for sale

of their garden products, poultry, and jams and jellies, as well as a large manufacturing building where much of their custom work is done, are all important components to their communal lifestyle. The Big Stone Colony, in particular, has

diversified into machining and production of metal parts. Each of the colonies has its own feed mill, elevator, scale house, and grain storage, as well as numerous machine sheds. Turkeys and pigs are also raised on the Big Stone and Lismore Colonies. The colonies sell their garden produce in a local grocery store in the county, as well as advertise their garden and produce center goods on the local radio station.



The role of the men in the communities

The general manager, or boss, of the colony is the secretary-treasurer, and as stated earlier, the minister is always the president. The deacons in the church serve as directors in the corporation. Every morning, except Sunday, the president, vice president, general manager, and farm manager meet to decide on things needed to be done for the day, or to plan ahead and to organize so things work efficiently. Each enterprise (i.e. farming, turkey barns, manufacturing, and produce/garden center) in the colony is managed by a responsible person, most often by a married male member, who is either appointed or voted to this position. The voting members are the married male members. The individual enterprise managers are always in direct contact with the general manager, who brings the needs of each enterprise to the board for discussion, most often on a daily basis.

The role of women in the community

The roles of women in the colony are primarily that of housekeeping, sewing, cooking, baking, gardening, and canning. One might say that their role is that of a traditional housewife. A head cook plans all of the meals, and the cooking is shared by two different ladies each week. Those ladies then bake the following week, and then they are off from cooking and baking until their turn comes around again. Washing dishes follows the same routine, except more ladies are involved in the group. Other kitchen duties, such as gardening and canning, are shared by all of the ladies.

Education

Hutterites are trilingual, with their native tongue being a Tyrolean German dialect. They speak and write High German, and English, as well. During the summer months, children from 2½ to 5 years of age are cared for and taught in the community kindergarten, which is supervised by two ladies. The children ages 5 to 15 attend the German classes held daily before public school begins and after public school is dismissed. On Sunday afternoon, all children and those not yet baptized, attend Sunday school classes, including singing hymns, opening prayer, interpreting the morning church sermon, bible study, Hutterite history, questions and answers, and ends with a closing prayer. A primary Hutterite belief is that parents should take on the main responsibility



for their children. With the aid of the community teachers and members, children are raised to love, obey, and fear God. Bringing joy and purity to their children is a major goal. Both of the colonies in Big Stone County are in the Clinton-Graceville-Beardsley school district. The public school classes are kindergarten to eighth grade and are taught by certified teachers from the district.

Young people's activities

In a farming community like the colonies in Big Stone County, there is very little leisure time. During the summer months with longer daylight hours, especially weekends, the kids may play baseball and volleyball. Each colony has a playground area for their children. Practicing songs and singing in groups is done at all times. The children of both colonies share their musical talents with the surrounding communities by performing at functions, such as the Big Stone County Walk of Hope, and by going into nursing homes to share their talents. The children also perform a lovely Christmas program, which is well-attended by the public. Much of their singing is done without musical accompaniment.

Marriage

In order for young people living in the colony to marry, they must be baptized. Generally they are married between 21 and 27 years of age. The young people do have opportunities to meet one another during visits between colonies due to marriages, funerals, work exchange, and visiting relatives. There are individuals living within our Big Stone County communities who have chosen to leave the Hutterite communities and marry outside the colony community. Divorce is not allowed nor practiced in the Hutterite communities.

Health Care

The Hutterites do not have their own doctors, dentists, or nurses in their communes. They utilize the local healthcare facilities for their medical and dental needs. The elderly people of the colonies are taken care of at home by their own kin. They are not put into nursing homes. If a doctor recommends it, though, they may be put into medical facilities for a period of time.

All in all, the Hutterites contribute much to Big Stone County and have become well-respected farmers and businessmen. They really are not much different than any other farmer in Western Minnesota. They learn from each other and talk shop, just like you would find in any of our small town coffee shops. Despite their growing participation in business and industry, at the end of the day, the Hutterian Brethren return to their colony's cultural and religious traditions, which really haven't changed over the last century. Deep-rooted faith and values define the Hutterites. Other people may say what they want, but it is their way of life.

Year	Deeded Acres Owned (both colonies combined)	EMV of both colonies	Total tax paid
2009	10,300 acres	\$29,245,300	\$136,310.00
2008	10,300 acres	\$28,002,280	\$133,598.00
2007	10,300 acres	\$22,749,800	\$127,824.00



Equal Eyes Photo Contest

Topic: Exempt Properties



Glensheen Mansion, Duluth, MN



Autumn Chapel, Oakwood Cemetery, St. Paul, MN

Prize Money

- 1st Place - \$50
- 2nd Place - \$40
- 3rd Place - \$30
- 4th Place - \$20
- 5th Place - \$10

**Deadline extended to
May 15, 2010!!**

Contest Rules

We are looking for photos of unique exempt properties in Minnesota.

All photos should be taken on your camera's highest resolution setting (2048x1536 - which is the default setting for most cameras) so that they may be used in upcoming issues of *Equal Eyes*.

Each photo should include a short explanation of when and where it was taken and any interesting facts you would like to include.

Photos should be e-mailed to editor@mnmaao.org.

One photo per contestant.

The winning photos will be chosen by the Editorial Committee.

Membership Benefits

Written by Jan Olsson, SAMA, RES
City of Plymouth
IAAO Representative
Membership Coordinator



Join Now!

The International Association of Assessing Officers (IAAO) is a nonprofit educational and research association of individuals in the assessment profession and others with an interest in property valuation. Membership is open to anyone and includes individuals working in government, private industry and academia, as well as members of the general public. Membership falls into one of four categories: Regular, Associate, Retired, and Affiliate.

Key Reasons to Become a Member:

Education: Cost effective education programs help you meet the challenges of an increasingly complex career. IAAO offers a range of educational opportunities for the beginner to seasoned professional. Textbooks are known for their depth and quality of information.

Professional Designations: Receive certification that recognizes professionalism and competency in matters regarding property appraisal and assessment for property tax purposes.

Peer Networking: Meet other assessment professionals to share common ideas, concerns, and interests. Tap the IAAO brain trust with IAAO's new on-line networking forum AssessorNET. Share and receive ideas at conferences and seminars. Locate other members through Member Look-Up.

Publications: *Fair & Equitable* and *Journal of Property Tax Administration*, IAAO's monthly and quarterly publications, bring you up-to-the-minute perspectives and research on today's assessment issues.

Library Services: Access to a research library featuring 10,000 volumes of literature and over 600 periodicals.

Members-only Access and Discounts: Receive special rates on publications, textbooks, technical standards, seminars, and conference registration. Utilize special sections and resources on the IAAO website including access to the library through LibraryLink and the Glossary for Property Appraisal and Assessment.

Leadership Opportunities: Become an author in one of IAAO's publications. Help shape industry policies by volunteering for a committee, or consider running for the IAAO Executive Board.

Membership in IAAO has proven to be rewarding experience. The people I have met over the years have become good friends, and I look forward to seeing them at the International Conference held each fall.

This year, I have been asked to serve on the Membership Services Committee. We met for the first time in Kansas City at the IAAO headquarters the middle of February. Our goal is to encourage membership in IAAO during these troubled times. Everyone is experiencing budget cut-backs and looking for ways to conserve money. All corners of the globe are experiencing the same problems, and through networking IAAO offers support and encouragement. I encourage you to join IAAO, and if you are a member, to become more involved in the organization. Please contact the following for membership information:

Jan Olsson, City of Plymouth
jolsson@ci.plymouth.mn.us
763-509-5355

Bill Peterson, Dakota County
Bill.peterson@co.dakota.mn.us
651-438-4200

Mark Krupski, Olmstead County
Krupski.mark@co.olmstead.mn.us
507-281-6293

**Sign up today and
reap the benefits of an
IAAO membership!**

**2010 IAAO
Annual Conference**

**Walt Disney World
Dolphin Resort
Orlando, FL**

August 29 - September 1, 2010

Why you should attend:

- Receive continuing education credits
- Talk with the experts
- Hear the latest research results
- See the latest products and services
- Learn new ideas and techniques
- Network with colleagues
- Become inspired and motivated

IAAO MEMBERSHIPS

Regular Membership

is available to: all officers, officials, and employees of a governmental authority or jurisdiction who have any or all of their duties related to property valuation, property tax administration, or property tax policy; all persons engaged as individuals, or employees of an organization, who exclusively spend their time to provide professional services to governmental officers, officials, or offices of a governmental authority or jurisdiction in support of the property valuation, property tax administration, or property tax policy functions. Professional services do not include the providing of hardware, software, equipment or the sale of either goods or services to governmental agencies.

Associate Membership

is available to: all officers, officials or employees of governmental agencies who do not have any duties directly involved in property valuation, property tax administration, or property tax policy; all officers, administrators, employees and enrolled students of educational institutions; individuals involved in or interested in property valuation, property tax administration, or property tax policy; any member of any organization, group, or association, whether local, regional, national, or international, interested in property valuation, property tax administration or property tax policy.

Affiliate Membership

is open to groups or associations of public officials, employees or citizens interested in property valuation for property tax purposes, property tax administration and property tax policy. For application and information please contact: membership@iaao.org.

Dues are payable in advance.

Please complete this application and return with payment of dues: If paying by credit card, please provide the information requested below and fax to 816/701-8149.

TOTAL MEMBERSHIP DUES \$ _____

For information about an accredited membership designation, go to www.iaao.org.

VISA Cardholder Name (Print) _____
 MasterCard _____
 AMEX Card Number _____ Expiration Date _____

If paying by check, please make check payable to IAAO in U.S. Funds and mail to: IAAO, P.O. Box 504183, St. Louis, MO 63150-4183 (The returned check charge is \$25.00)



INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS MEMBERSHIP APPLICATION

Join IAAO
and register for
seminars at the
reduced member
rate!

Name _____ Title _____
 Jurisdiction/Firm _____
 Office Street Address _____
 Office City _____ Office State/Province/Country _____ Office ZIP/Postal Code _____
 Office Phone _____ Office Fax _____ Office E-mail _____
 Home Street Address _____
 Home City _____ Home State/Province/Country _____ Home ZIP/Postal Code _____

Home Phone _____ Home Fax _____ Home E-mail _____
 Send mail to: Office Home Check here if you do not do not wish to receive membership e-mails.
E-mail is a vital link between IAAO and it's members. It is IAAO policy not to sell, rent, or distribute e-mail addresses.

Person referring applicant (if anyone) _____ Check here if you are an elected official.

I hereby apply for membership in the International Association of Assessing Officers and agree to comply with the requirements of the IAAO Code of Ethics and Standards of Professional Conduct. If accepted for membership, I will abide by the IAAO Constitution, pay the established dues, and comply with the Code and Standards.

Signature _____ Date _____

Please indicate if you have been convicted of a felony or crime of office which may reflect on your ability to abide by the IAAO Code of Ethics and Standards of Professional Conduct. Yes No

Office use only:
W91ZZ

Proration Schedule

Date Application Received	January - March	April - June	July - September	October - December
Regular Member	\$175.00	\$131.25	\$87.50	\$175.00
Associate Member	\$180.00	\$135.00	\$90.00	\$180.00

****Join in the 4th quarter and don't pay again until Jan. 1, 2012. Enjoy as much as 3 months free**

Prices are quoted in US dollars and are subject to change. Prices are guaranteed through 12.31.10

Councils and Sections Interest Areas

(you may join more than one at **no** additional charge)

- Public Utility Section
- Computer Assisted Appraisal Section
- State and Provincial Council
- Metropolitan Jurisdiction Council
- Mapping and GIS Section
- Personal Property Section
- Tax Collection Council

Questions? Call 800/616-IAAO



Some of the membership benefits you will enjoy include:

- Networking with your peers
- Discounts on IAAO meetings and publications
- AssessorNET—an online discussion forum
- IAAO Research Library
- Fair & Equitable—IAAO's monthly magazine
- Internationally recognized professional designations

Zippel Igloo: Not Your Ordinary Fish House

Written by Cheryl Grover, SAMA
Clearwater County Assessor

Zippel Igloo, 38 feet long by 20 feet wide, looks like an igloo; it is no ordinary fish house. Within the Igloo are catered food, beverages, and for a little entertainment, a high definition satellite television. The Igloo is set just off of the Zippel reef on Lake of the Woods in about 18 feet of water. There are enough holes for 16 fishing lines at one time.



The Zippel Igloo was the site of the March 12, 2010, Region 8 County Assessors' monthly Region meeting. Wayne Bendickson, Lake of the Woods County Assessor, and Dale Boretzki, Lake of the Woods Assistant Assessor, hosted this very unique meeting on Lake of the Woods – literally on Lake of the Woods.



On the two mile trip across the frozen lake from the parking lot of Zippel Bay Resort, our caravan of vehicles passed a small shack. It housed the Caramel Roll Shack – so Dale very graciously picked up some of the best caramel rolls we ever tasted. You can ask Duane

Ebbighausen – he ate two!!

Typically our Region meetings are called to order around 10:00 a.m., but for this meeting Region 8 Director Joe Skerik, Beltrami County Deputy Assessor, called the meeting to order at 10:20 a.m. The extra time was needed as some of the assessors in attendance treaded very lightly over the icy parking lot of the Zippel Igloo! For some of us, we could not risk a fall at our age! After consuming several cups of coffee with our delicious rolls, several of us made

the slow trek again across the icy lot to the “outdoor facilities.”

All kidding aside, we had a good meeting. We met Roseau County's newest appraiser in training, Liz Barton. Liz recently moved to Roseau from the Fargo area and is anxious to learn the assessing business.

After our business meeting was finalized, the attendant in charge of the Igloo served a delicious lunch of chili in a bread bowl and a brat with sauerkraut. Lunch never tasted so good!



At the end of the day, all of the Region 8 assessors agreed that our trip to Zippel Bay was a very enjoyable and interesting experience. The pictures included with this article will testify to the good times had by all. An added note: the day that the region held its meeting at the Igloo was also the day it was pulled off of beautiful Lake of the Woods for the 2010 Fishing Season. The conditions were getting very “spring like.” There was a lot of water on top of the ice, a common occurrence in the spring. Nick and Deanna Painovich, Zippel Igloo's owners, had been gracious enough to keep it open



for our use. As soon as we pulled out that afternoon, the Igloo was going to be moved to shore. Nick said the Igloo was big and heavy, so moving it is a “big” project.

Friday, March 12 started out like a regular day, but at the end of the day, the Region 8 assessors all said thanks to Lake of the Woods County for giving us the opportunity to experience an amazing day on Lake of the Woods.



For Sale: Deer Lake Orchard

1903 10th St. SW, Buffalo, MN

List Price: \$875,000
(possible contract for deed)



The Barn: Unbelievably preserved 1909 barn. With additions, it is about 4,000 square feet. The barn houses a unique gift shop, two walk-in coolers, a prep area, cider room, two public bathrooms and a great old fashioned hay mow waiting for its next assignment. There are hay rides for the kids and adults, a cook shack, shopping and family fun. For more information, contact Charlie Ossell at 612-202-8677.



Buildings & Equipment: A 44' x 70' pole building with a cement floor shop/garage area houses three tractors and a lot of other equipment. The newest tractor is a 2005 4x4 John Deer cab enclosed diesel tractor and there are two more Massey Ferguson, mowers, sprayers, a 4x4 pick up, a John Deer 400 riding mower, and more.

The Business: This hobby business provides a comfortable living and a nice tax shelter. It is a cash business that pays all the operating expenses, household expenses, and provides some cash flow.



Petting Zoo: Peacocks, lambs, goats, donkeys, and more.

The Property: 32 acres of scenic, rolling terrain. 3,000 tree orchard with a six acre maple forest (ready for maple syrup), a pumpkin patch, three ponds, and the historic barn.

The House: This property has a wonderful, classy, upscale home of about 3,900 square feet with a great master suite bedroom, plus an attached greenhouse and a 634 square foot garage.



Meet MAAO's Newest Staff Members

Membership Coordinator Jan Olsson, SAMA, RES City of Plymouth

Jan Olsson has been an appraiser with the City of Plymouth for twenty-one years. Jan began her career with the city as the Appraiser Technician. She quickly moved into an appraiser position and stayed there until 1994 when she moved into the position of Senior Appraiser. In 2007, the assessor's office was restructured, and Jan became the Appraiser Supervisor responsible for the residential assessment.

She has been an active member of MAAO since joining in 1994. Jan has served on the Editorial Board (becoming Associate Editor), chaired the Membership and Awards Committee, and now has recently been appointed to the Membership Coordinator position.

The Membership Coordinator position is challenging. There are many new processes to learn through MemberClicks (the MAAO

database). MemberClicks is a relatively new application being offered to members for on-line applications regarding classes, conferences, and membership. The software allows in-depth reporting, the tracking of revenues, class sizes, and course offerings.

Jan says, "My experience with MAAO has been a rewarding one, and I have encountered many wonderful people throughout the years. The friendships I have made will last a lifetime."

Jan and her husband, Gary, live in Plymouth. Their two children and five grandchildren live close by. She loves to read, travel, and spend time with the family. She is also involved with the IAAO serving on the Membership Services Committee and as an IAAO Representative for Minnesota.



Jan encourages anyone with questions or concerns about membership to give her a call or send her an email! Jan can be reached at jolsson@ci.plymouth.mn.us or 763-509-5355.

Online Administrator Lori Schwendemann, SAMA Lac qui Parle County

Lori has been the Online Administrator for MAAO since November of 2009. Her role is to get the announcements and registration forms for seminars, weeklong classes, conferences, and other educational opportunities to the whole association by using email and our database. MAAO has invested much time and energy into MemberClicks. It is a web-based association management software provider that is user-friendly for assessors to register for educational opportunities. Not only is it easy for members and nonmembers to register, it also provides MAAO with reports so we may effectively manage education and revenue reporting. It also gives us the ability

to easily communicate with our members by email.

She is here to help with any problems you may encounter while registering for your weeklong class, PVCs, or any other seminar you may choose. Just drop her an email, lori.schwendemann@lqpc.com; or give her a quick call, 320-598-3187, and she will help you through it.



Carole Snyder Retires After 24 Years!

After 24 years as the residential appraiser for the City of Marshall, Carole Snyder has retired. Carole began her assessing career in 1983 as a local assessor for Westline Township and the City of Milroy in Redwood County. She began working for the City of Marshall on July 11, 1985, and she has seen the city grow from about 2,700 parcels when she started to over 5,100 parcels currently. She has taught at the Marshall PVC Course and served as secretary and president for Region V.

In addition to her exceptional appraisal skills, Carole has a wonderful rapport with people. Her personal and professional friendships were evident as a large crowd gathered for her retirement celebration on July 29, 2010.

We are happy to announce that after Carole retired, she decided to return to the City



of Marshall as a residential appraisal in a part-time capacity. When we aren't keeping her busy at the office in Marshall, Carole

is still the local assessor for several small cities in Redwood County. She is enjoying having extra time to spend with her family, especially being able to attend her grandkids' activities and being a big part of their lives as they grow up. It is hard to believe that Carole has any spare time, but she finds time for several hobbies and looks forward to taking up knitting, painting, and classical guitar. She is also planning a trip to Alaska next summer. Rumor has it that she and her husband of 47 years, Dave, have been seen "cruising" in their 1961 Ford Starliner, as well.

Judy Friesen Retires After after 21 Years!



You might ask yourself, "What would encourage a young surgical technician working at a hospital in Mankato to want to become an assessor?" We wondered the

same thing, so we asked Judy to explain it to us. Well, Judy said, she didn't like working nights, weekends, or holidays. She heard being an assessor was a pretty good deal and working for the county was an even better deal! After getting her feet wet as a local assessor back in 1983, she decided to take the plunge and do it full-time. What a good decision that was! Now, 21 years later, she can retire and collect Social Security and PERA!

Now we know Judy is one smart cookie, and would never want to retire early, so she waited until the day after she turned 65 (as her husband recommended she do!).

We sent Judy off with a bang! We had supper in the big town of Searles, yes, it is in Brown County and everyone found their way there – even from as far away as Houston County and the Twin Cities!

Judy and her husband, Wayne, live in rural Madelia where Wayne has run his excavating business for 30 years. They have 4 children and 10 grandchildren. Judy enjoys camping, gardening, quilting, knitting, and of course cooking for the whole family when they come home for special occasions. Judy is looking forward to traveling more and having more time to do the things she loves to do.

Crow Wing County's Beverly Sullivan Retires!

Beverly Sullivan, Office Supervisor, retired after 7 years with Crow Wing County. She came to the county as an appraiser with most recent experience as a fee appraiser. Soon after, Bev moved up to the position of Office Supervisor, in charge of both clerical and assessor staff. She provided great organizational guidance to the office

and aided our modernization with her computer programmer skills. She also served as Secretary and Treasurer for her neighborhood association.

Upon retirement, Bev has been able to relax and enjoy gardening and time with her children.



Marty Schmidt Retired After 25 Years with Crow Wing County!

On December 29, 2009, Crow Wing County hosted a joint retirement party for five employees all officially retiring on December 31st. The event was held from 2-5 p.m. in the lower level of the Land Services Building. Two of the five retirees were from the County Assessor's Office – Martyn Schmidt and Beverly Sullivan. We



were fortunate that weather was cooperative

so many fellow workers in the assessment field were able to come and extend their best wishes in person.

Martyn S. Schmidt, County Assessor, retired after 25 years with the county. Marty had been in the assessment field since 1975. During his time with Crow Wing County, Marty served MAAO and Region V in many

capacities – Region Director, Education Chair, Legislative Liaison, and Green Acres Committee. Marty spent many years in the Army Reserves, and retired from the National Guard with more than 20 years of service. He also worked with a local boys club in his church, serving as commander for over 15 years!

Marty is an avid fisherman, black powder hunter, and a dedicated grandparent, now having plenty of time to enjoy all.

Joe DaBruzzi Retires After 11 Years of Service at the City of Minnetonka!

Joe DaBruzzi Retires After 11 Years of Service to the City of Minnetonka!

Joe began as an appraiser with the City of Minnetonka in 1998 after working for the City of Brooklyn Center. Joe held the AMA designation as well as the Certified General Appraiser license from the Department of Commerce. His dedication to the assessment field is reflected in all of the time and work required to earn these designations.

Joe was a proven mentor to many of the assessing staff at the city. His years of experience and knowledge of the assessment process were critical when he was hired and in the years since. When Joe was first hired by the city, two staff members with

little assessment experience had also recently joined the office. Joe proved to be instrumental in providing training, leadership, and mentoring to his fellow staff members.

Those who know Joe know him as kind, patient, and humble. Residents often commented on his sincere and patient ways. Despite his heavy workload, he was the first to offer assistance to other staff. His kind smile, ability to laugh, and giving heart are what everyone will remember. He will be missed, but we all know that he deserves a long,



quiet, and relaxing retirement. Joe plans to spend time with his wife, children and grandchildren, get plenty of reading in, and maybe a nap or two.

**Attention Region Directors:
Do not forget to submit your region's recent retirements!
editor@mnmaao.org**

Sued After a Foreclosure

Reprinted with Permission from the Minnesota Home Ownership Center
February 4, 2010

The Minnesota Home Ownership Center's network of Housing Counselors (Foreclosure Counselors) has begun to see an uptick in lenders seeking deficiency judgments after a foreclosure... and, without getting too technical, we felt it was important to warn struggling homeowners and our partners about this new trend.

A deficiency judgment is "a judgment lien against a debtor, defendant or borrower whose foreclosure sale did not produce sufficient funds to pay the mortgage in full."

In plain English: A homeowner can be sued for the difference between the amount the bank received when they auctioned off the house at the Sheriff's sale, and the amount of the outstanding mortgages.

Minnesota is a 'Non-Recourse' state. This means that First lien holders CANNOT see judgment (cannot sue) former homeowners for outstanding funds. HOWEVER... any "Junior" lien-holders CAN. If there is more than one mortgage on the property... or if there is a line of credit or HELOC(home equity line of credit) taken out against the property... THOSE lenders CAN sue the former property owner for payment of any outstanding debt!

Here is a realistic scenario;

If a homeowner purchases a \$200,000 home in 2005 and financed the purchase 100% using an 80/20 loan (80%, or \$160,000 financed with one lender who holds the first lien position and, 20%, or

The first lien holder (who was owed \$160,000) is wiped out. The homeowner does not owe the first lien holder any additional funds, and the first lien holder CANNOT sue the former homeowner for the 'deficiency' of \$10,000. (\$160,000 - \$150,000)



HOWEVER... the second lien holder CAN sue the homeowner for their 'deficiency'. In this scenario... they can sue for the ENTIRE outstanding amount of \$40,000. (To keep the math simple, we are assuming that no principal was paid down in the last 5 years).

If the lender seeks a deficiency judgment, the former homeowner may find themselves having their wages garnished, tax returns withheld or garnished and possible other consequences.

Here's the kicker---lenders can take up to THREE YEARS after the Sheriff's

\$40,000 financed with a second lender who holds the second lien position.)

Now, given the market circumstances in Minnesota, the home may only sell for \$150,000 at the Sheriff's sale.

Sale to decide whether or not to seek judgment!

Former homeowners may find themselves being sued for outstanding mortgage debt YEARS after a foreclosure... just as they begin to rebuild their financial lives.

Minnesota Home Ownership Center Information:

Website: www.hocmn.org

Phone: 866.462.6466

Email: info@hocmn.org



Gopher Fun,
Gopher Fellowship,
Gopher Education,
Gopher Minnesota!!!

NCRAAO-June 21-23, 2010

Ramada Inn Mall of America, Bloomington, Minnesota

Registration fee: Early bird registration rate is \$235.00 by May 20, 2010.

After May 20, the on-line registration rate will be \$275.00.

If you miss the online registration deadline of June 15, the rate at the door will be \$300.00.

Please visit the hotels website to make your reservations and for the list of amenities and area attractions.

Single or double rate: \$105.00

Parlor Suites: \$165.00

Group code is CGNCRA

Make Checks Payable to NCRAAO 2010

Call 952-854-3411 or 1-800-328-1931 to make reservation

Reservation cut-off-date is May 29, 2010

<http://www.ramadamo.com/reservations.htm>

Registration fee includes Monday night reception & silent auction, Tuesday lunch, Tuesday evening Target field tour & meal, Wednesday lunch and Banquet, all education seminars.
(NCRAAO: "Policy Eleven-Refunds" will apply for cancellations)

Note: Please remember to bring a silent auction item to the conference. Your generous gift is greatly appreciated.

Extra individual mean and banquet tickets:

Monday night reception:	\$25.00
Tuesday night tour & meal:	\$50.00
Wednesday Banquet:	\$40.00
All 3 of the above:	\$100.00

Companion program: We have not set up a companion program; please visit the hotel website for a list of area attractions.

NCRAAO ANNUAL CONFERENCE

June 20-23, 2010

Ramada Inn, Mall of America

Bloomington, MN

Sunday - June 20, 2010

Registration and Hospitality room for golfers.

(Golf requires separate registration)

Monday - June 21, 2010

8:00 am Golf-Oak Marsh golf Course

Noon to 5:00 pm Conference Registration

4:00 pm Board of Directors meeting

6:00 pm Presidents Reception & Silent Auction

Tuesday – June 22, 2010

8:00 am Registration

9:00 am Opening Session

12:00 Lunch

1:00 pm to 5:00 pm Education Sessions

6:00 pm Tour of New Twins Baseball Park & meal

Wednesday- June 23, 2010

8:00 am 12:00 Education Sessions

12:00 Lunch

1:00 pm to 5:00 pm Education Sessions

6:00pm to 7:00 pm Social Hour

7:00 pm to 9:00 pm Banquet

As I See It

"Pleasure in the job puts perfection in the work." - Aristotle

Written by Rebecca Malmquist, SAMA, CAE
City of Minnetonka City Assessor
Equal Eyes Managing Editor
Editorial Committee Chair
IAAO Communications Committee Member

Welcome Spring! Welcome longer, warmer, sunnier days! Welcome another cycle in the life of an assessor!

I don't have to tell you that the life of an assessor is cyclical. I do think it is helpful that this part of the cycle, the Local Boards, begin as the weather begins to change, days get longer and warmer, and in general, people just seem a bit more cheery. This is my first year as assessor and orchestrating the Local Board for our city. Every step is a learning experience. Surely there is never a dull moment! I am so grateful to be where I am and to have had great mentors and now a terrific staff.

While I never said, "I want to be an assessor when I grow up," I can't imagine doing anything else. This quirky profession is always morphing and keeps you on your toes. Our colleagues are closer than any other profession I have ever seen. I can't complain. My new position has inspired me. It has inspired me to continue to grow, achieve, and do the best work I can.

I was recently asked to be on the IAAO Communications Committee. The purpose of the Communications Committee is to serve three primary functions: (1) provide oversight and direction for IAAO

periodical and electronic publications; (2) work in conjunction with other appropriate committees in the development, maintenance, and continuity of education materials; and (3) provide oversight and direction for better communication between the staff, board, committees, and members.

I attended IAAO Leadership Days in February in Kansas City, the headquarters for IAAO. During Leadership Days, almost all of the committees meet. Many times during the two days, committees have joint meetings if they are coordinating on a project or providing information about the status of a project they are working on. The Communications Committee is a very energetic committee and is committed to its work, but its members know how to have a good time, too. I am the rookie committee member, so I am definitely taking some hazing.

We are currently working on a few projects, one is writing a survey to the IAAO membership as well as other non-IAAO members. The survey centers around communication from IAAO to the professionals they serve. We are trying to find out how people want to be communicated with and how they want to have information presented to them. There

is a lot of energy around social media these days, and the survey does have a focus on social media. Once the survey is available, I encourage people to complete it. It will help steer IAAO in a direction that best accommodates the membership's needs. I am very grateful to IAAO President Bill Carroll for giving me the opportunity to serve on this committee.

Speaking of never a dull moment, this is the beginning of the conference and course time of the year. Summer Seminars is just over a month away. There are many great courses that the Education Committee has put together for Summer Seminars. The evening event with President Effertz's "Back to the Future" theme is sure to be a thrill.

An advanced THANK YOU shout out to Region II for once again donating a print for the Editorial Committee to raffle off at Summer Seminars! You know the deal, \$1 per raffle ticket or 5 for \$5...WHAT A BARGAIN!!

This should be the last electronic issue of the year. If we are on budget, the next two issues will be printed versions.

"Never continue in a job you don't enjoy.

*If you're happy in what you're doing, you'll like yourself,
you'll have inner peace.*

*And if you have that, along with physical health, you will have
had more success than you could possibly have imagined."*

- Johnny Carson

EQUAL EYES

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