

**MINNESOTA STATE BOARD OF ASSESSORS**

**STATEMENT OF NEED AND REASONABLENESS**

Proposed Amendment to Rules Relating to the

Minnesota State Board of Assessors

Minnesota Rules, Chapter 1950

**October 30, 2018**

## INTRODUCTION

The Minnesota State Board of Assessors (the “Board”) exists to “review, supervise, coordinate, and approve courses in assessment practices, and establish criteria for determining assessor’s qualifications.” Minnesota Statutes, section 270.41, subdivision 1. In addition, the Board also considers other matters relating to assessment administration brought before it by the Commissioner of Revenue. One of the Board’s specific duties is to issue licenses to assessors. The Board establishes different levels of licensure for assessors. Minnesota Statutes, section 270.48.

Assessors regulated by the Board include the various county, city, and local assessors who set the values and classify property in Minnesota for purposes of the ad valorem property tax; as well as the assessors’ deputies and assistants. In addition, all senior appraisers and regional representatives hired in the Department of Revenue’s property tax division are required to obtain senior accreditation from the Board before they obtain permanent status. Every County Assessor must attain senior accreditation from the Board within two years of their first appointment. Minnesota Statutes, section 270C.98

The Board’s primary objective in pursuing the following amendment to Chapter 1950 is to update, clarify, and simplify the Board’s existing rule surrounding licensure so that assessors will find it easier to understand and comply with the requirements. These changes will reflect current industry standards in initial licensure and license renewal, and ensure that assessors have the necessary training and continuing education to assess property in Minnesota.

The Board proposes the following changes to the existing rule:

1. **Licensing Manual:** Delete references to the “Licensing Manual” in the Rules.
2. **Reinstatement:** Provides that a person who has not been licensed for five years may be reinstated by demonstrating completion of certain coursework and by paying the reinstatement fee. Additionally, the proposed changes clarify that the reinstatement fee applies to anyone who has not renewed their license by July 1.
3. **Record Retention:** Remove record retention language from the rules since it is provided for in the Board’s retention schedule. With the new online licensing system, the Board plans to retain assessor records at least for the life of the assessor. The Board will no longer use the record retention fee once the online licensing system is in production (estimated to occur in 2017).
4. **Assessment Laws and Procedure (ALP) Course:** Specify that the required ALP course must have been taken within the previous five years for: a) an initial license; or b) reinstating a license after five or more years of not holding a license.
5. **Uniform Standards of Professional Appraisal Practice (USPAP) Course:** Specify that the required 15-hour USPAP course must have been taken within five years of: a) first receiving an Accredited Minnesota Assessor (AMA); or b) first receiving a Senior Accredited Minnesota Assessor (SAMA) license; or c) reinstating an AMA or SAMA license. If the course was taken more than five years

ago, the AMA/SAMA applicant must take the current year's USPAP 7-hour update class.

6. **Continuing Education Hours (CEH) for Instructors:** Allow instructors to claim CEHs only once per four year cycle for the same course taught. Current rule allows instructors to claim CEHs for teaching multiple offerings of the same course.
7. **AMA/SAMA Narrative Appraisals and CMAS Form Appraisal:** Specify that narratives submitted as a requirement for AMA or SAMA license and form appraisals submitted as a requirement for CMAS must be submitted within five years of the date of the appraisal.
8. **International Association of Assessing Officers (IAAO) Assessment Administrative Specialist (AAS) Equivalency:** Provide that the IAAO Assessment Administrative Specialist designation fulfills the narrative requirement for the AMA license instead of the narrative requirement for the SAMA license.
9. **SAMA and AMA License Requirements:** Move the Board interview requirement to the SAMA level instead of the current AMA level.
10. **Temporary License:**
  - a. Create a temporary license for a former member of the military, current member of the military, and the spouse of a current member of the military as required in Minnesota Statutes, section 197.4552.
  - b. Create a temporary license for Minnesota appraisers who are licensed at the highest level (Certified General Appraiser) by the Department of Commerce to appraise all property types. Currently they are unable to work in the assessor's offices as income-producing property appraisers since they do not have an assessor's license.
11. **Trainee Registration:** Current law allows individuals who are regularly employed by the assessor to assist in making decisions regarding the valuation and classification of property for assessment purposes, but they must obtain an assessor license within three years of their date of employment. The proposed rule change would establish a one-time trainee registration for individuals who have started working for the assessor in the described work, but are not yet licensed. Trainees would be required to register with the Board within 30 days of hire.
12. **CEH Increases:** Increase the Continuing Education Hours (CEH) for Certified Minnesota Assessors (CMA) and Certified Minnesota Assessor Specialists (CMAS) from 40 to 50 hours per 4-year cycle and for Accredited Minnesota Assessors (AMA) and Senior Accredited Minnesota Assessors (SAMA) from 50 to 60 hours per 4-year cycle beginning July 1, 2016.

This document, the Statement of Need and Reasonableness ("SONAR"), has been prepared to establish the statutory authority of, need for, and reasonableness of the proposed rules. It is submitted pursuant to *Minnesota Statutes*, section 14.23, and *Minnesota Rules* part 1400.2070.

A Request for Comments was published in the *State Register* on January 17, 2017 and on the Department of Revenue's website. A preliminary draft of the proposed amendments was also posted on the Department's website on January 18, 2017. Ten comments were received during the subsequent 60-day comment period, which has continued to remain open. The Board has carefully considered all comments received.

### **ALTERNATIVE FORMAT**

Upon request, this Statement of Need and Reasonableness can be made available in an alternative format, such as large print, Braille, or cassette tape. To make a request, contact:

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### **STATUTORY AUTHORITY**

The Board's statutory authority to adopt the rules is set forth in *Minnesota Statutes*, section 270.47 which authorizes the Board to "establish the rules necessary to accomplish the purpose of sections 270.41 to 270.50, and shall establish criteria required of assessing officials in the state. Separate criteria may be established depending upon the responsibilities of the assessor." *Minnesota Statutes*, section 270.41, subdivision 1 authorizes the Board to "review, supervise, coordinate, and approve courses in assessment practices, and establish criteria for determining assessor's qualifications."

Under these statutes the Board has the necessary statutory authority to adopt the proposed rules. All statutory authority was adopted and effective prior to January 1, 1996, and so Minnesota Statutes, section 14.125, does not apply. See Minnesota Laws 1995, chapter 233, article 2, section 58.

### **REGULATORY ANALYSIS**

As required by *Minnesota Statutes*, section 14.131, the Board considered the following eight factors:

*"(1) a description of the classes of persons who probably will be affected by the proposed rule, including classes that will bear the costs of the proposed rule and classes that will benefit from the proposed rule"*

The classes of persons who will likely be affected by the proposed rules include licensed assessors and persons wishing to become licensed assessors; deputy and assistant assessors employed by Minnesota local units of government; persons hired to assist assessors in making exemption, valuation and classification decisions for *ad valorem* property tax purposes; regional representatives and other persons employed by the Property Tax Division of the Minnesota Department of Revenue, and current and former members of the military and their spouses.

The Board has not identified any specific additional costs that will be imposed on these

persons due to the rule changes.

The Board believes some of the rule changes will benefit currently licensed assessors and persons who wish to become licensed by clarifying some of the current language and allowing for a temporary license in order to work while taking classes to obtain an assessors license.

*“(2) the probable costs to the agency and to any other agency of the implementation and enforcement of the proposed rule and any anticipated effect on state revenues”*

The Board does not anticipate any increased costs due to the proposed changes. The proposed changes are not expected to increase costs for any other agencies or units of local government. There will be no effect on state revenues. The Board’s proposed increase in the number of continuing education hours that assessors must complete could increase costs for local units of government that employ licensed assessors.

*“(3) a determination of whether there are less costly methods or less intrusive methods for achieving the purpose of the proposed rule”*

There are no less costly or intrusive methods for achieving the purpose of the proposed rule changes. The purposes of the proposed rule changes are to modernize the language of existing rules, make editorial and grammatical changes, correct erroneous internal references, repeal obsolete subdivisions and require assessors to comply with modernized licensing standards.

*“(4) a description of any alternative methods for achieving the purpose of the proposed rule that were seriously considered by the agency and the reasons why they were rejected in favor of the proposed rule”*

There is no reasonable alternative method for achieving the purposes of the proposed rule changes as stated in item 3.

*“(5) the probable costs of complying with the proposed rule, including the portion of the total costs that will be borne by identifiable categories of affected parties, such as separate classes of governmental units, businesses, or individuals”*

The Board anticipates no additional costs of complying with the proposed rule changes.

*“(6) the probable costs or consequences of not adopting the proposed rule, including those costs or consequences borne by identifiable categories of affected parties, such as separate classes of government units, businesses, or individuals”*

The Board has not identified any specific probable costs of not adopting the proposed rule. Probable consequences of not adopting the proposed rule are that the purposes stated in item 3 will not be achieved.

*“(7) an assessment of any differences between the proposed rule and existing federal regulations and a specific analysis of the need for and reasonableness of each difference; and”*

No federal regulations apply to any of the licensing and continuing education issues that are the subject of the proposed rule changes.

*“(8) an assessment of the cumulative effect of the rule with other federal and state regulations related to the specific purpose of the rule... ‘Cumulative effect’ means the impact that results from incremental impact of the proposed rule in addition to other rules, regardless of what state or federal agency has adopted the other rules. Cumulative effects can result from individually minor but collectively significant rules adopted over a period of time.”*

The Minnesota Board of Assessor rules are a single set of rules that apply throughout the state of Minnesota. The cumulative effect of the proposed rules have no impact on state or federal regulations that apply to any of the licensing and continuing education issues that are the subject of the proposed rule changes.

### **PERFORMANCE-BASED RULES**

In drafting the proposed rules the Board was aware of the statutory mandate that where feasible, Boards and agencies should develop rules that balance the needs of the Board or agency in meeting its objectives, while maintaining some flexibility for the affected parties. The Board’s primary objective in pursuing these rule changes is to update, clarify, and simplify the Board’s existing rule so that assessors will find it easier to understand and comply with the requirements.

### **ADDITIONAL NOTICE**

The Additional Notice Plan was reviewed by the Office of Administrative Hearings and approved in a January 9, 2017, letter by Administrative Law Judge James E. LaFave. The Additional Notice Plan consists of:

1. Mailing (via electronic mail) copies of the Request for Comments to all 851 assessors then- licensed by the Board (includes County Assessors); and
2. Posting the Request for Comments on the Board’s website located at:  
[http://www.revenue.state.mn.us/local\\_gov/boa](http://www.revenue.state.mn.us/local_gov/boa).

The Additional Notice Plan also includes giving notice required by statute. We will mail the rules and Notice of Intent to Adopt to everyone who has registered to be on the department’s rulemaking mailing list under Minnesota Statutes, section 14.14, subdivision 1a. We will also give notice to the Legislature per Minnesota Statutes, section 14.116.

### **CONSULT WITH MINNESOTA MANAGEMENT AND BUDGET ON LOCAL GOVERNMENT IMPACT**

As required by *Minnesota Statutes*, section 14.131, the Board (through the Department of Revenue) has consulted with the Commissioner of the Minnesota Management & Budget Department (formally “Finance”) “to help evaluate the fiscal impact and fiscal benefits of the proposed rule changes on units of local government.” Minnesota Management & Budget, in their April 3, 2018 letter to the Department of Revenue found that the proposed Board of Assessor’s rule would not require any local government to adopt or amend an ordinance or regulation to comply with the rule changes, and will not impose a significant cost on local governments.

### **DETERMINATION ABOUT RULES REQUIRING LOCAL IMPLEMENTATION**

*Minnesota Statutes*, section 14.128 requires the Board to determine whether a local government will have to adopt or amend an ordinance or other regulation to comply with the rule

changes. The Board has reviewed whether a local government will be required to adopt or amend an ordinance or other regulation to comply with the rule changes, and has determined that local government is not impacted. The rule would not require any local government to adopt or amend an ordinance or regulation to comply with the rule changes.

### **COST OF COMPLYING FOR SMALL BUSINESS OR CITY**

*Minnesota Statutes*, section 14.127, requires the Board to determine if the cost of complying with proposed rules in the first year after the rules take effect will exceed \$25,000 for any small business or small city. A small business is defined as a business (either for profit or nonprofit) with less than 50 full-time employees and a small city is defined as a city with less than ten full-time employees. The Board has considered whether the cost of complying with the proposed rules in the first year after the rules take effect will exceed \$25,000 for any small business or small city and has determined that the cost of complying with the proposed rules in the first year after the rules take effect will not exceed \$25,000 for any small business or small city. The costs of complying with these rules for small business or cities is negligible because the proposed changes to initial licensing and continuing education requirements are not anticipated to result in any additional costs. Other changes to the rule involve only editorial and grammatical changes.

The Board has made this determination based on the probable costs of complying with the proposed rule, as described in the Regulatory Analysis section of this SONAR.

In making this analysis the Board assumed that small businesses and cities that currently reimburse assessors for the cost of initial licensure and continuing education would continue to do so and that any increased cost of classes will be negligible.

### **LIST OF WITNESSES**

If these rules go to a public hearing, the Board does not anticipate calling any witnesses, although Board members and officers, as well as Department of Revenue employees, may be called to testify.

### **RULE-BY-RULE ANALYSIS**

In addition to the substantive changes summarized above, some of the changes involve the repeal of outdated information and duplicative language, clarification of certain fees, as well as changes that bring the language of the rules in conformity with the Office of the Revisor of Statutes' Minnesota Rules Drafting Manual with Styles and Forms. The following is an analysis of the proposed changes to the existing rules.

*Minnesota Statutes*, Chapter 14, requires the Board to explain the facts establishing the need for and reasonableness of the rules as proposed. "Need" means that a problem exists which requires administrative attention. "Reasonableness" means that there is a rational basis for the Board's proposed action.

The amendments to *Minnesota Rules*, Chapter 1950 are needed because many of the existing rules do not reflect current Board of Assessors' practices and in many cases they refer to

timeframes for eligible courses that have been changed.

The amendments to *Minnesota Rules*, Chapter 1950 are reasonable because they are consistent with modern appraisal practices.

## **1950.1020 LICENSURE.**

### **Subpart 4.**

The Board proposes to amend subpart 4 by requiring a person employed to assist an assessor in making exemption, classification, or valuation decisions, who is not yet licensed, to register with the Board of Assessors within 30 days of hire. The language currently states that individuals who are regularly employed by the assessor to assist in making decisions regarding the valuation and classification of property for assessment purposes must obtain an assessor license within three years of their date of employment without providing any way to track these individuals. The proposed rule change would establish a one-time trainee registration for individuals who have started working for the assessor in the described work, but are not yet licensed so the Board can track and follow up with individuals regarding this requirement. This amendment is reasonable and necessary to address the problem the Board has had with individuals not getting licensed within three years of employment due to the board currently having no way of tracking these individuals to ensure this requirement is met. It is also reasonable because it allows the Board the ability to better enforce the law as written and the 30 day requirement is reasonable because it gives individuals enough time to register and is near enough to the date of employment that it allows the Board to accurately track these individuals.

### **Subpart 5.**

The Board proposes to amend subpart 5 by providing that a person who has not been licensed for five years may be reinstated by demonstrating completion of certain coursework and by paying the reinstatement fee. Specifically, before being reinstated, the person would need to have completed a Board-approved assessment laws and procedures course within the prior five years. Additionally, a person seeking reinstatement at the AMA or SAMA level would need to complete the current year's USPAP seven-hour update course. This change is necessary to ensure that someone who has not been licensed for five years has learned about changes in law and procedure since being licensed. The proposed changes also provide that anyone who renews their license after June 30 of each year must pay a reinstatement fee. This change is necessary to allow the Board the ability to assess a fee on individuals who renew their license after June 30. The current rule only requires a reinstatement fee if the license has lapsed for more than five years. This change addresses the issue the Board was having with people not renewing their licenses on time and facing no penalty for doing so. This is a reasonable way to conform to the original intent of the Board establishing the expiration date for licenses.

## **1950.1030 CERTIFIED MINNESOTA ASSESSOR (CMA).**

### **Item A.**

The board proposes to change this item to specify that the required Minnesota assessment laws and procedures course must have been taken within the previous five years for an initial license. This change is reasonable and necessary to ensure applicants have a recent update on assessment laws, which frequently change.

## **1950.1035 TEMPORARY LICENSE**

### **Subpart 1.**

The Board proposes to add a new part 1950.1035 subpart 1, to create a temporary license for (1) an active duty military member; (2) the spouse of an active duty military member; or (3) a veteran who has left service in the two years preceding the date of license or certification application, and has confirmation of an honorable or general discharge status. This change allows members of these three groups the ability to work in the assessor's office while awaiting completion of their assessor's license. This change is necessary to conform to Minnesota Statutes 197.4552 which requires many Boards, including the Board of Assessors, to establish procedures to issue such temporary license. This change is reasonable to conform to the intent of the statute which was to allow members of this group, who have licensure from another state, the ability to start work right away without having to wait to take Minnesota specific courses before starting.

### **Subpart 2.**

The Board proposes to add a new subpart 2 to create a temporary license for Minnesota Appraisers who are licensed at the Certified General Appraiser level by the Minnesota Department of Commerce. Currently, these assessors are unable to work in county and city assessor's offices as income-producing appraisers because they do not have an assessors' license. This amendment is necessary because the classes offered in order to obtain the assessors' license are only offered once or twice a year. This change is reasonable to allow these appraisers the ability to be hired by counties as income-producing appraisers and to begin work while waiting to take the required courses.

### **Subpart 3.**

The Board proposes to add a new subpart 3 to establish an expiration date for the temporary licenses under subparts 1 and 2. This addition is reasonable and necessary in order to establish clear guidelines for temporary license holders to follow. The temporary licenses in subparts 1 and 2 will expire on the second June 30 after the issuance of the temporary license. The Board chose June 30 as the expiration date to conform to the June 30 expiration of the permanent licenses. The Board also proposes to add language that specifies the issuance of a temporary license starts the clock on the five-year timeframe the license holders will have to obtain their AMA license. This addition is reasonable and necessary to conform to the requirements under Minnesota Statute 270C.9901.

## **1950.1040 CERTIFIED MINNESOTA ASSESSOR SPECIALIST (CMAS)**

The Board proposes to change this item to specify that the residential form appraisal submitted for licensure at the CMAS level must have been completed within the previous five years. This change is reasonable and necessary to ensure applicants have a recent update on assessment laws, which frequently change.

## **1950.1050 ACCREDITED MINNESOTA ASSESSOR (AMA).**

### **Item A Subitem (3).**

The Board proposes to delete references to the now obsolete "licensing manual" and instead reference elective courses approved by the Board. This change also specifies the number of hours of elective course, as the duration of courses varies. This change is reasonable and necessary because the licensing manual no longer exists and the list of Board-approved elective

courses is available on the Board's website.

**Item A Subitem (4).**

The Board proposes to add two sentences to this subitem to specify that the required 15-hour Uniform Standards of Professional Appraisal Practice Course must have been taken no more than five years prior to applying for an initial Accredited Minnesota Assessor license. If the course was taken more than five years prior, the Accredited Minnesota Assessor applicant must take the current year's Uniform Standards of Professional Appraisal Practice seven-hour update class. These additions are reasonable and necessary to ensure applicants have had a recent update on the Uniform Standards of Professional Appraisal Practice, which frequently change.

**Item B.**

The Board proposes to add a sentence to this subpart to specify that the narrative appraisals submitted as a requirement for the Accredited Minnesota Assessor license must have been completed no more than five years prior to the date the narrative appraisal was submitted for grading. The demonstration narrative appraisal report may be used as a learning tool for candidates seeking licensure at the AMA or SAMA level. This change is reasonable and necessary in order to be consistent with the language in the form report checklist which asks, "is the date of appraisal 5 years or less from the date of grading submission?" This checklist is found on the Board's website under Additional Information/Residential Form Appraisal. This added language is also necessary to ensure a recent completion of the narrative appraisal has occurred.

**Item B Subitem (3).**

The Board proposes to add subitem 3 to item B to provide that the designation of an Assessment Administrative Specialist (AAS) from the International Association of Assessing Officers fulfills the narrative appraisal requirement for the Accredited Minnesota Assessor (AMA) license instead of the narrative appraisal requirement for the Senior Accredited Minnesota Assessor (SAMA). This change is reasonable and necessary because the AAS designation requires the writing of a residential narrative which meets the AMA narrative license requirement. The SAMA requirement is for an income narrative.

**[The remaining subitems in Item B are renumbered]**

**Item B Subitem (5) (renumbered).**

The Board proposes to change this item to specify that the residential form appraisal submitted for licensure at the AMA level must have been completed within the previous five years. This change is reasonable and necessary to ensure applicants have a recent update on assessment laws, which frequently change.

**Item C.**

The Board proposes to delete the existing item C which refers to the requirement of a satisfactory interview by the Board in order to initially obtain licensure as an accredited Minnesota assessor. This change is reasonable in order to move the interview from a requirement to an option under item D (renumbered from item E). This change is necessary in order to move the interview requirement to the highest level of licensure (SAMA level) which was the Board's original intent at the time the rules were originally enacted and AMA was the highest level of

licensure.

**Item D (renumbered).**

The Board proposes to amend this item to allow the Board the option of requiring the completion of an interview, an examination, both, or neither. Right now, a satisfactory interview is required. The change would also clarify that an interview would be to determine whether the applicant has knowledge, understanding, and ability to apply appraisal standards. This change is reasonable and necessary to give the Board the discretion to add additional requirements for assessors seeking licensure without making these additional requirements mandatory, as well as to allow for the interview to instead be required at the SAMA level while still giving the Board the option of having it at the AMA level. This addition is reasonable and necessary to conform to the original intent of the Board that the interview requirement be at the highest level of licensure, which is where it was when the rules were initially adopted and the AMA level was the highest level of licensure.

**1950.1060 SENIOR ACCREDITED MINNESOTA ASSESSOR (SAMA).**

**Subpart 2 Item B**

The Board proposes to amend the language of item B to match the language from the form report checklist on the Board's website. See Part 1950.1050 Item B for an explanation of the narrative appraisal.

**Subp. 2 Item B Subitem (3).**

The Board proposes to move subpart 2 item B subitem (3), which provides that the International Association of Assessing Officers designation fulfills the narrative requirement for the Senior Accredited Minnesota Assessor license, to part 1950.1050 item B subitem (3). This change is reasonable and necessary because, as explained above, the Assessment Administrative Specialist designation requires the writing of a residential narrative which meets the Accredited Minnesota Assessor narrative license requirement. The Senior Accredited Minnesota Assessor requirement is for an income narrative.

**[The remaining subitems in Item B are renumbered]**

**Item D.**

The Board proposes to add item D which provides that a satisfactory interview by the Board is required in order to initially obtain licensure as a senior accredited Minnesota assessor. This addition is reasonable and necessary to conform to the original intent of the Board that the interview requirement be at the highest level of licensure, which is where it was when the rules were initially adopted and the AMA level was the highest level of licensure as explained above.

**1950.1080 CONTINUING EDUCATION.**

**Subpart 1.**

The board proposes to amend subpart 1 to increase the continuing education hours required of certified Minnesota assessors and certified Minnesota assessor specialists from 40 hours to 50 hours, and increase the continuing education hours required of accredited Minnesota assessor and senior accredited Minnesota assessor license holders from 50 to 60 hours. The Board is increasing the number of continuing education hours required for all levels of licensure in order maintain a balance between statutorily mandated continuing education and elective courses and to keep assessors more in alignment with similar licensed professions such as appraisers. This change is reasonable because the Department of Commerce requires appraisers

to obtain 30 hours of continuing education every 2 years.

**Subp. 3.**

The Board proposes to amend subpart 3 by adding language in the first sentence that clarifies it applies to assessors and deleting the language in the second sentence that allows instructors of Board-approved courses or seminars the ability to receive continuing education hours for each course or seminar taught, without limitation based on repetitions within a particular time period. The Board proposes to instead limit the instructors ability to claim continuing education requirements to once per four year cycle for the same course taught. This change is reasonable to mirror the assessor’s requirements regarding continuing education hours.

**Subp. 4.**

The Board proposes to amend this subpart to make the stated continuing education hour (CEH) requirements consistent with the amended CEH requirements in subpart 1.

**Subp. 4a.**

The Board proposes to repeal subpart 4a, which provides for a fee-based record retention service. This change is reasonable and necessary because this subpart is no longer needed, as the Board is utilizing a new online licensing system, in which the Board will retain assessor records for the life of the assessor.

**XV. CONCLUSION**

Based on the foregoing, the proposed rules are both needed and reasonable.

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Date

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Andrea Fish, Executive Secretary/Treasurer  
Minnesota State Board of Assessors