

Aitkin County Board of Commissioners
Request for County Board Action/Agenda Item Cover Sheet



To: Chairperson, Aitkin County Board of Commissioners Date: 2/18/14

Via: Roxy Traxler, Interim County Administrator

From: Mike Dangers, County Assessor

Title of Item:

Approve Resolution for Assessor Licensure

Requested Meeting Date: 2/25/14 Estimated Presentation Time: 10 Minutes

Presenter: Mike Dangers

Type of Action Requested (check all that apply)

- For info only, no action requested
- For discussion with possible action
- Let/Award Bid or Quote (attach copy of basic bid/quote specs or summary of complex specs, each bid/quote received & bid/quote comparison)
- Approve/adopt proposal by motion
- Authorize filling vacant staff position
- Request to schedule public hearing or sale
- Request by member of the public to be heard
- Item should be addressed in closed session under MN Statute _____
- Approve under Consent Agenda
- Adopt Ordinance Revision
- Approve/adopt proposal by resolution (attach draft resolution)
- Other (please list) _____

Fiscal Impact (check all that apply)

- Is this item in the current approved budget? Yes _____ No _____ (attach explanation)
- What type of expenditure is this? Operating Capital Other (attach explanation)
- Revenue line account # that funds this item is: _____
- Expenditure line account # for this item is: _____

Staffing Impact (Any yes answer requires a review by Human Resources Manager before going to the board)

- Duties of a department employee(s) may be materially affected. Yes No
- Applicable job description(s) may require revision. Yes No
- Item may impact a bargaining unit agreement or county work policy. Yes No
- Item may change the department's authorized staffing level. Yes No



Supporting Attachment(s)

- Memorandum Summary of Item
- Copy of applicable county policy and/or ordinance (excerpts acceptable)
- Copy of applicable state/federal statute/regulation (excerpts acceptable)
- Copy of applicable contract and/or agreement
- Original bid spec or quote request (excluding complex construction projects)
- Bids/quotes received (excluding complex construction projects, provide comparison worksheet)
- Bid/quote comparison worksheet
- Draft County Board resolution
- Plat approval check-list and supporting documents
- Copy of previous minutes related to this issue
- Other supporting document(s) (please list) _____

Provide (1) copy of supporting documentation NO LATER THAN Wednesday at Noon to make the Board's agenda for the following Tuesday. (If your packet contains colored copies, please provide (4) paper copies of supporting documentation as we do not have a color printer or copier.) Items WILL NOT be placed on the Board agenda unless complete documentation is provided for the Board packets.



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MEMO

February 18, 2014

To: County Board of Commissioners
Roxy Traxler, Interim County Administrator

From: Mike Dangers, County Assessor

Re: Approve Resolution to Repeal or Modify Minnesota Statute 270C.9901

Attached to this memo is a draft resolution for the Board's consideration. Also attached is a copy of Minnesota Statute 270C.9901 and a copy of a page from the Association of Minnesota Counties 2014 legislative policy document.

The resolution is intended to clearly communicate the Board's position on the matter of Assessor Accreditation. It is my intent to send a final copy of this resolution to Senator Ruud and Representative Radinovich as soon as possible.

Please advise me on any necessary modifications to this resolution. While the education of assessment personnel is important, the State mandate of such education is unnecessary, especially in a rural Minnesota county like ours.

Draft Resolution for Assessor Accreditation

WHEREAS, Minnesota Statute 270C.9901 was enacted during the 2013 legislative session; and

WHEREAS, this Statute requires all licensed assessment personnel to attain the Accredited Minnesota Assessor license if they conduct field inspections of property; and

WHEREAS, the field assessment of many properties throughout Minnesota and Aitkin County does not require the level of expertise needed to attain the Accredited Minnesota Assessor license; and

WHEREAS, many assessment field personnel throughout the State and Aitkin County do not currently hold the Accredited Minnesota Assessor license; and

WHEREAS, this provision places a financial burden on local governments throughout Minnesota; and

WHEREAS, there are no State funds appropriated for this provision.

NOW THEREFORE, BE IT RESOLVED, that the Aitkin County Board of Commissioners supports the repeal of Minnesota Statute 270C.9901.

270C.9901 ASSESSOR ACCREDITATION.

Every individual who appraises or physically inspects real property for the purpose of determining its valuation or classification for property tax purposes must obtain licensure as an accredited Minnesota assessor from the State Board of Assessors by July 1, 2019, or within four years of that person having become licensed as a certified Minnesota assessor, whichever is later.

History: 2013 c 143 art 4 s 11

Tax and Finance

AMC supports the authority delegated to democratically elected officials to make budget decisions for the unit of government for which they were duly elected. **AMC supports the current constitutional requirement that the state to adopt a balanced biennial budget and opposes any efforts to alter the constitution on this matter such as a constitutional amendment to authorize continuing resolutions or allowing an expiring biennial budget to continue without legislative action.**

Aggregate Tax

- AMC supports allowing eligible counties to set their local aggregate tax at a level deemed appropriate by the county board, and supports raising or eliminating statutory maximums on the tax.

Assessment

- AMC supports repealing the mandate that every individual who appraises property for tax purposes be licensed as an accredited assessor. If the mandate remains in effect, AMC believes the state should provide additional funding to counties to offset the additional training costs of this mandate.
- AMC supports allowing assessors alternative methods of verifying property information, other than actually viewing a property, when certain conditions are met regarding the historical site visits and existing county records.

Dedicated State Funding/Constitution

- AMC opposes constitutional amendments that artificially establish guaranteed, perpetual revenue streams for any government programs or spending categories.

Delinquencies

- AMC supports eliminating the statutory minimum and maximum on the interest rate charged on delinquent property taxes and penalties, and supports annually adjusting those interest rates based on a set level above the U.S. Prime rate.

Fees

- AMC supports the use of local fee revenue as an alternative revenue source and as a tool to finance their intended purposes. Statutory fee minimum amounts must be sufficient to cover local program and administrative costs and provide for local discretion for adjustment.

Homestead Benefits

- AMC believes that property tax homestead benefits should be provided through a direct credit or refund to homeowners, rather than market value exclusions or credits.

Local Government Revenues and Expenditures

- AMC supports greater flexibility for counties to diversify their sources of revenue in order to reduce the reliance on the property tax to fund county operations and state mandated services.
- AMC believes that any sales tax revenues raised for the purposes of funding state financial commitments to counties, including grants, aids and credits, should be enacted in a uniform basis on the state level and responsibility for those budget decisions should not be transferred to local governments.

Payment in Lieu of Taxes

- Private lands acquired outside of a city should not be in conflict with the county's comprehensive plan.
- Private land acquisitions must emphasize the greatest level of public value that can be obtained in order to achieve the maximum statewide public benefit.
- AMC strongly supports full funding, including inflationary adjustment, of PILT payments to affected local governments to reduce the financial burden to property tax payers created by a reduced tax base in a county, city or town.