



**North Dakota Association of Assessing Officers  
Executive Board and Committee Member Meeting  
February 20, 2014, 10:00 a.m.  
Bismarck, ND**

**Call to Order:**

President Dean Pearson called the meeting to order at 10:00 am, on Thursday, February 20, 2014, in Meeting Room F at the Bismarck Comfort Suites.

**Executive Board Members Present:**

President Dean Pearson, Bowman County; Vice President Paul Houdek, Grand Forks City; Secretary-Treasurer Carla Broadland, Wahpeton City, Member at Large Brenda Johnson, Bismarck City; Past President Linda Morris, Morton County.

**Others Present:**

Education Committee: Al Vietmeier, Wanda Wilcox, Janell Walz, Sandy Fossem. Membership Committee: Lori Hanson, Heather Kippen, Natalie Wandler, Ardella Deis, Michelle Linstad, Jim Albrecht, Kristy Reinke. Legislative Committee: Don Flaherty, Jerry Ratzlaff, Gary Emter. Financial Review Committee: Diane Brines. ND Tax Dept. Working Group: Lisa Peterson.

**New Business:**

President Pearson stated that he would like to establish and or define the responsibilities of the various committees and the Executive Board and would like input from the committee members. Pearson reviewed Article 5 of our Bylaws - Committees. The Bylaws state that the Membership Committee "shall be charged with the duty of securing and maintaining the enrollment" consisting of seven members with each member assigned a designated regional area. Legislative Committee "shall consider proposals concerning property taxation or they may initiate proposals for study and recommendation". Certification Committee "with the concurrence of the Executive Committee, shall pass any resolution it may deem necessary to accomplish the objectives of certification, shall develop and administer the examinations used by NDAAO." Pearson further stated that the Finance Committee reviews the Treasurer Reports prior to the annual meeting but that there is nothing directly relating to that or to the duties of the Education Committee found in the Bylaws and was wondering if some type of guideline or policy should be developed to clearly define what is the duty of each committee. Pearson also asked if with the new technology if a budget should be established for each committee to accomplish what they are tasked with.

Discussion followed in reference to education including what authority NDAAO has since the State is ultimately responsible for the education. Executive Board Member Houdek said that this was a unique situation, stating that the state did all of the education for the last 10 years and now they are doing less teaching and more contracting through our organization; with new legislation assessors will need more classes faster if certification needs to be completed within two years. Following discussion most felt the education should be tore down to the ground and then start over utilizing new technology. (Including online courses set up through the State Tax Department/NDAAO and online IAAO courses.) Legislative Committee Member Jerry Ratzlaff suggested that our organization make use of the Association of Counties and the North Dakota League of Cities when dealing with legislative issues. Education and Legislative Committees will

work together in a proactive manner to help craft alternative legislation in reference to certification and will present to the Executive Committee for review.

Discussion turned to the Membership Committee stating that their main task is to spearhead the mentor program and that they really do not have anything to do with membership since either the State or Secretary are the first to know of a new hire. Diane suggested that we have a "Welcome Packet" and each region monitor the status of new assessors in their region and provide that packet to them. It was suggested that the name of the committee be changed to actually fit their task.

Wanda suggested that each committee draft a paragraph stating what the purpose of their specific committee is and then present to Executive Board for review to determine if any amendments would need to be presented at the annual meeting in August. Secretary Broadland will forward any policies relating to the chair of each board and request that they then return their completed draft for review.

#### **Approval of Minutes:**

The minutes of the November 19, 2013 Executive Board meeting were reviewed. Brenda moved to approve the minutes as written; seconded by Linda; motion carried.

#### **Treasurer's Report:**

The current balance in the checking account \$14,769.59. \$13,000 was invested in a 182 day CD with a rate of 0.15% annual percentage yield which will mature on June 10, 2014. Broadland reviewed income and expense for Course 203-C, Introduction to the Income Approach.

Paul moved to approve the Treasurer's Report; seconded by Linda; motion carried.

#### **Unfinished Business:**

President Pearson suggested that we look into the cost to conduct online meetings for the various boards and establish a budget which would allow them to use Go-to-Meeting or something like that which would allow committees to meet without travel costs. Motion by Brenda; seconded by Paul; to allow up to \$500 per committee, per year, through fiscal year end of June 2015. Voting 'aye': Pearson, Houdek, Johnson. Voting 'nay': Morris. Motion carried 3-1.

Broadland said that Ed Sevigny, from the City of Grafton had asked that we discuss the sales ratio study for jurisdictions under 5,000 population and how each of them handle the sales. Discussion followed with most jurisdictions stating that the county will use the sales for their county ratio but that the Grafton sales can also be removed to determine the ratio within the city and that the city can ask the Tax Director to take that into consideration when looking at the type of increases that will be needed throughout the county.

Annual Meeting will be held at the Bismarck Comfort Inn, Sunday, August 10<sup>th</sup> through Thursday August 14<sup>th</sup>. Tentative agenda to include registration Monday morning with the business meeting held that afternoon. State Board will be held on Tuesday August 11<sup>th</sup>. Education will be offered all day Wednesday and until noon Thursday (12 hours). Discussion was held on the type of education to be offered during August. Following discussion the meeting was recessed, to

allow Wanda to ask the Winter Workshop attendees how many individuals would be interested in attending a USPAP course and when they would like that education to be offered.

The Executive Board Meeting was reconvened February 20<sup>th</sup> at 4:03 p.m.

**Executive Board Members Present:**

President Dean Pearson, Bowman County; Secretary-Treasurer Carla Broadland, Wahpeton City, Member at Large Brenda Johnson, Bismarck City; Past President Linda Morris, Morton County.

**Executive Board Members Absent:**

Vice President Paul Houdek, Grand Forks City.

President Pearson said that he felt that the Legislative Committee should be tasked with keeping the board informed on what will impact us an association. (Broadland later found a Policy dated May 18, 2001: The Legislative Committee is dedicated to make its members aware of legislative bills concerning property tax issues. Members may then testify on their own behalf. The Legislative Committee will not testify on behalf of the full membership.)

Annual Meeting August 2014: Registration from 8:30 a.m. until 10:00 a.m. with "Motivational Monday" to follow with the speaker from 10:00 a.m. to 11:30 a.m. Wednesday and Thursday Education: Appraisal Review - Residential appraisal from start to finish to include the inspection, to determining value with a CAMA system, with a review of "what's important" and "what's not."

President Pearson will ask the Education Committee to focus their efforts on Certification with the State Tax Department along with the Legislative Committee; and if they would like assistance from the Executive Board with scheduling the August education.

**Next Meeting:**

Wednesday, May 14, 2014, 9:00 a.m. Bismarck Comfort Inn. ND Tax Department Working Group will meet with the State Tax Department at 10:30 a.m. at the State Capital, Tax Department.

There being no further business, the president declared the meeting adjourned.

Respectfully Submitted, Carla Broadland, Secretary-Treasurer