



**North Dakota Association of Assessing Officers  
Executive Board Meeting  
February 25, 2015, 6:00 p.m.  
Comfort Suites - Bismarck, ND**

**Call to Order:**

President Dean Pearson called the meeting to order at 6:00 pm, on Wednesday, February 25, 2015, 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.

**Executive Board Members Absent:**

Past President Linda Morris, Morton County.

**Others Present:**

Kim Vietmeier, State Tax Department and Al Vietmeier, Education Committee Chair.

**Approval of Minutes:**

The minutes of the September 15, 2014 Executive Board Meeting were reviewed. **Brenda moved to approve the minutes as written; seconded by Paul; motion carried.**

**Treasurer's Report:**

The current balance in the checking account \$23,441.97. Broadland provided a copy of the Checking Account Register from July 1, 2014 through February 12, 2015; Expense Report; Income Report; Recap of Annual Conference; and Recap of Course 202 Ag Land Valuation Class.

Broadland reviewed the est. costs of the 2015 Winter Workshop: (Updated with actual costs.)

<b>Tammy Birrenkott - Excel Presentation</b>	<b>\$ 123.88</b>
<b>\$75 Presentation plus mileage @ .575</b>	
<b>Special K Bars - Hospitality Room</b>	<b>\$ 12.80</b>
<b>Walmart supplies for Hospitality Room</b>	<b>\$ 110.04</b>
<b>Papa Johns Pizza - Hospitality Room</b>	<b>\$ 133.75</b>
<b>Comfort Inn - Meatballs &amp; Soda</b>	<b>\$ 86.10</b>
<b>Staples - copies of excel presentation</b>	<b>\$ 137.50</b>
<b>Total Expense:</b>	<b>\$ 604.07</b>

Discussion followed.

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

**Education Committee:**

Al reported that SB 2054 relating to training and certification of assessors was passed by the Senate 26-20. This bill would make all assessment officials educated at the same level; eliminate the teaching course since township assessors would follow same education as City and

County staff. Al stated that this bill would strengthen the credibility of our profession. It would allow counties to perform the duty of township assessing for the organized townships and lets them charge for the service. Discussion was held on current legislation.

Kim provided the following example to obtain the 180 hours of needed instruction:

*International Association of Assessing Officers (IAAO)*

*50 hours —IAAO - ONLINE (would be considered as a sub current 102) - 5 courses (10 apiece)*

*801 – Site Analysis*

*802 – Introduction to Cost Approach to Value*

*803 – Introduction to the Sales Comparison Approach*

*804 – Introduction to the Income Approach to Value*

*805 – Mass Appraisal of Residential Property – could be taken out making the hours 40.*

*([http://www.iaao.org/wcm/Education/Online\\_Courses/wmc/Education\\_Content/Online\\_Courses.aspx?hkey=e24a88d1-e1d4-4476-8171-f66df800adb9](http://www.iaao.org/wcm/Education/Online_Courses/wmc/Education_Content/Online_Courses.aspx?hkey=e24a88d1-e1d4-4476-8171-f66df800adb9))*

*10 Hours - Office of State Commissioner – 10 hours of credit ONLINE – in webinar instruction (possible to have 3 hours of instruction each day for 3 days) and take home case study (1 hour case study time).*

*North Dakota State forms and functions*

*- 3 hours sales ratio*

*- 3 hours homestead credit*

*- 3 hours veterans credit*

*- 1 hour case study taken at home*

*30 hours - Office of State Tax Commissioner 202 – classroom instruction - 30 hours of credit – In classroom instruction and test Course 202 – Agricultural Land Valuation*

*30 Hours – IAAO 300–Our current 101 classroom instruction -30 hours of credit*

*30 Hours - IAAO 101 – Our current residential course classroom instruction - 30 hours of credit*

*30 Hours – IAAO 102 – Our current commercial course – classroom instruction - 30 hours of credit*

*Courses could be offered on a rotating basis. Spring could be 300/202 and Fall could be 101/102.*

Discussion followed in reference to Administrative Codes and if there would be a need to have changes made. While discussing education it was noted that we do not have an attendance policy. Kim provided the following for discussion:

#### *Attendance Policy for NDAAO Educational Offerings*

*The North Dakota Association of Assessing Officers has set an attendance policy for all educational classes offered in conjunction with the North Dakota Office of State Tax Commissioner. The effective date of this policy is February 25, 2015. The policy states that students must attend 90% of the instructional hours to receive the full credit hours from the course. Anything less than 90% attendance will receive zero hours of credit.*

*An attendance sheet will be distributed by the instructor of the course. Students are responsible for signing the sheet for every half day they attend class. Missing signatures will be counted as an absence for that period of time. The instructor also reserves the right to use his or her judgment whether a student has attended the half day portion of the educational offering or if they feel a misrepresentation of the student's attendance has occurred.*

*Ten percent (10%) of a 30 hour class would be equal to 3 hours; however, if a student misses a half day of a 30-hour class, this equals 3.75 hours. Because of the difficulty in measuring less than a half day of class, it has been determined that a student may be allowed to miss a half day with a preapproval from the instructor and*

still obtain the full 30 hours of credit. Anything over a half day absence will result in the loss of the full 30 hours credit. Workshops will not allow any absence in order to earn the hours available.

The following is a breakdown of credit hours students can receive:

- ❖ *If you score 70% or higher on the final exam:*
  - ◆ *If you attended 90% or more of the instructional hours based on the instructor verified sign in sheets, your letter will reflect the full 30 hours of education.*
  - ◆ *If you attended less than 90% of the instructional hours based on the sign in sheets, your letter will reflect zero hours of education even if the test was attempted.*
- ❖ *If you did not attempt the exam and you attended 90% or more of instructional hours you will receive a **Letter of Attendance**, which will count only towards 27 hours of continuing education for certified assessors, at any level.*
- ❖ *If you did not pass the exam or did not attempt the exam, and you attended less than 90% of the instructional hours based on the sign in sheets, you will receive a letter stating you did not meet the requirements for a letter of attendance or a letter of completion.*

**Brenda moved to approve the NDAAO Attendance Policy for Education; seconded by Paul; motion carried.**

Kim and Carla stated that the association has costs associated with preparing the course binders and would like to discuss if a jurisdiction should be reimbursed the registration fee, less the binder costs, if they cancel their registration after the binders have been printed. **Brenda moved to approve \$40 flat fee binder cost; seconded by Paul; motion carried.**

#### **New Business:**

Broadland ask if a fee would need to be charged to non-members attending the Winter Workshop. One Tax Director would like to bring someone along to meet other NDAAO Members with hopes that they would take the position once the director would retire. It was noted that there would be no charge.

President Pearson appointed Robert Harshberger to the NCRAAO Director Position that was vacant due to Lisa Peterson's resignation.

Paul said that John and Ben had planned to write the test for the NDRAA Designation. Paul said he had brought some material from John's office that was to be used to write such test. Paul also suggested that we look into hiring someone to write the test. Following discussion Paul will speak with Ben to see who should be contacted to write the test and bring back an estimate of costs associated.

Paul suggested we look into a NDAAO Cap Rate Subscription that would be at no cost to the organization but those interested in participating could have some cost savings. It would be completely voluntary by jurisdiction and the cost would be determined by the number interested in the service. Paul will bring specifics to our next board meeting.

Carla and Kim had considered sending out the information on a flash drive instead of a binder to those individuals that would like to challenge the courses. Kim noted that she is able to email

the information and that no flash drives are needed at this time. Discussion was held as to what upcoming education classes are scheduled to be held at the Comfort Suites. Kim noted that the Commercial Class will be held in May of 2016. It was noted that the Seven Seas was sold and that prices should be checked along with what is available.

Discussion was held on what education to offer at our annual conference in August of 2015. USPAP was brought up again and Kim will check on a two day IAAO Course.

There being no further business, motion by Paul; seconded by Brenda to adjourn.

Respectfully Submitted, Carla Broadland, Secretary-Treasurer