



MINNESOTA ASSOCIATION OF ASSESSING OFFICERS (MAAO)

Mission Statement

The mission of the Minnesota Association of Assessing Officers is to provide education and information to promote excellence in property appraisal and assessment administration through professional development with the highest ethical standards.

Position Statement for 2011 Legislative Session

Adopted by the MAAO Executive Board on August 25, 2010

1. MAAO supports the production of high quality annual assessments.
2. MAAO supports the principle of ad valorem taxation – taxation based on market value, as a major component of a diverse budget based tax system. Such a system should be:
 - Based upon a fair and equitable tax base.
 - A reliable source of revenue for local taxing authorities.
 - Accountable and justifiable with similar properties.
 - Understandable and transparent to taxpayers.
 - a) MAAO believes adjustments to market value, such as limitations on assessor's estimated market values, acquisition values or deferrals or exemptions, creates inequities between taxpayers.
 - b) Good tax policy treats all taxpayers in a consistent manner. MAAO opposes classifications or programs that target only a small number of taxpayers.
 - c) MAAO encourages the continued use of state administered programs, such as the property tax refund program, special targeting refunds, the income tax system, etc., if policy makers wish to grant additional tax relief to certain taxpayers.
 - d) MAAO supports policies and practices that coincide with commonly accepted appraisal and assessment practices.
3. MAAO supports efforts to make the classification system more understandable by the continued consolidation of existing classes and avoiding the creation of new classes. We do so for the following reasons:
 - Easier for taxpayers to understand.
 - Streamline administration costs to local governments.
 - The tiered classification system increases complexity and produces unexpected property tax consequences.
4. MAAO supports a change to consolidate agricultural land and buildings (excluding house, garage and one acre) into one property class with a single classification rate. Changes to the qualifications for agricultural homestead have added to the complexity of administration of the agricultural homestead classification and confusion on the part of taxpayers.
5. MAAO supports a taxpayer appeal process that encourages timely resolution and open communication between taxpayers and assessors.
6. MAAO suggests that new state mandated programs be funded by the state.

Footnote: Additional references may be made by reading, *"Standard on Property Tax Policy"*, IAAO, January, 2010.