



**MAAO**  
Minnesota Association  
of Assessing Officers

## **MINNESOTA ASSOCIATION OF ASSESSING OFFICERS (MAAO)**

### **Position Statement for 2021 Legislative Session**

Adopted by the MAAO Executive Board on August 4, 2020

- 1. MAAO** supports the production of high-quality annual assessments through uniform and consistent application of best practices in assessment administration.
- 2. MAAO** supports the safety and security of assessors engaged in property reviews for taxation purposes.
- 3. 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 uniform and equitable tax base.
  - A reliable source of revenue for local taxing authorities.
  - Accountable and justifiable with similar properties.
  - Understandable and transparent to taxpayers.
  - Consistent with the most recent standards published by the International Association of Assessing Officers.
  - a) MAAO believes adjustments to market value, such as limitations on assessors' estimated market values, acquisition values, deferments, exclusions or exemptions, creates inequities between taxpayers.
  - b) MAAO supports good tax policy that 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 targeted refunds, the income tax system, etc., if policy makers wish to grant additional tax relief.
  - d) MAAO supports legislation and policies that are consistent with accepted standards of appraisal and assessment practices.
- 4. MAAO** supports consolidating agricultural land and buildings (excluding house, garage and one acre) into 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 legislation to make the classification system more understandable and transparent by consolidating the existing 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 shifting.
- 6. MAAO** supports a taxpayer appeal process that encourages timely resolution and open communication between taxpayers and assessors.
- 7. MAAO** believes 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.

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*"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."*

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