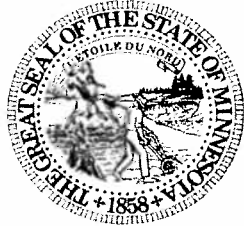


STATE OF MINNESOTA



RECEIVED

JAN 7 2013

MARK DAYTON  
GOVERNOR

President of the Senate

NOTICE OF APPOINTMENT

**Joanne H. Turner**

245 Minnesota Judicial Center  
25 Rev. Dr. Martin Luther King, Jr. Blvd.  
St. Paul, MN 55155  
County of Ramsey  
Congressional District 4

Because of the special trust and confidence I have in your integrity, judgment, and ability, I have appointed and commissioned you to have and to hold the office of:


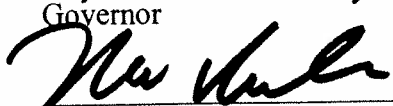
**JUDGE  
MINNESOTA TAX COURT**

Effective: January 8, 2013  
Term Expires: January 7, 2019

This appointment carries with it all rights, powers, duties, and emoluments granted by law and pertaining to this position until this appointment is superseded or annulled by me or other lawful authority or by any law of this State.

IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the Great Seal of the State of Minnesota to be affixed at the Capitol in the City of Saint Paul, January 7, 2013.



  
\_\_\_\_\_  
Governor  
  
\_\_\_\_\_  
Secretary of State

Reappointment

**STATE OF MINNESOTA  
OPEN APPOINTMENTS APPLICATION FOR SERVICE ON  
STATE AGENCIES, BOARDS, COUNCILS, COMMISSIONS or TASK FORCES**

*All information on this form is available to the public upon request.*

**Part I - Tell us about the Position to which you are applying**  
Required Information (MN Stat § 15.0597 Subd. 5.)

Agency Name: Tax Court  
(Name of board, council, commission or task force.)

Position Sought: Judge  
(Membership position sought or center member of State



*By request, this application will be made available in alternative format (for example, braille, large print, audio tape, or computer disk.)*

**Part II - Tell us about Yourself**  
Required Information (MN Stat § 15.0597 Subd. 5.)

Applicant Name: Joanne Turner  
(First Name) (Last Name)

Preferred Phone: (651) 215-9407

Preferred Mailing Address: 2700 W. 96th St.  
(Preferred Mailing Address)

E-MAIL: joanne.turner@courts.state.mn.us

Bloomington MN 55431  
(City) (State) (Zip)

County: Hennepin

MN House of Rep Dist: 50B US House of Rep Dist: 3  
Find your districts by using the Poll Finder at:  
<http://pollfinder.sos.state.mn.us/>

Have you ever been convicted of a felony?  
Yes \_\_\_\_\_ No X

Did the Appointing Authority suggest you submit your application? Yes \_\_\_\_\_ No X

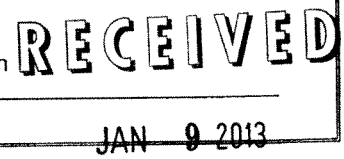
*Please attach a cover letter, current resume, or other information that you feel would be helpful to the Appointing Authority.*

**Part III: OPTIONAL STATISTICAL INFORMATION**

The following information is optional and voluntary (MN Stat § 15.0597 Subd. 5.).  
Information is collected for, and compiled in, the annual report on the open appointments process pursuant to MN Stat § 15.0597 Subd. 7.

Sex: Female  Male \_\_\_\_\_ Age: \_\_\_\_\_ Disability: Yes \_\_\_\_\_ No  Political Party: \_\_\_\_\_ Democratic-Farmer-Labor \_\_\_\_\_ Independence \_\_\_\_\_ Republican \_\_\_\_\_ No Party Preference \_\_\_\_\_ Other \_\_\_\_\_ Hispanic, Latino, or Spanish origin? Yes \_\_\_\_\_ No

Race: (Pick as many as apply) \_\_\_\_\_ African American or Black \_\_\_\_\_ American Indian or Alaska Native \_\_\_\_\_ Asian or Pacific Islander \_\_\_\_\_  White or Caucasian \_\_\_\_\_ Other Race \_\_\_\_\_



**Part IV: Signature and Submittal Instructions**

**President of the Senate**

I swear that, to the best of my knowledge, the above information is correct and that I satisfy all legally prescribed qualifications for the position sought. (\*If another person or group is nominating the applicant, the applicant's signature indicates consent to nomination.)

[Signature]  
(Signature of Applicant)

9.21.2012  
(Date)

**MAIL OR SUBMIT IN PERSON:**  
Office of Secretary of State  
Open Appointments  
180 State Office Building  
100 Rev Dr Martin Luther King Jr Blvd  
St. Paul, MN 55155-1299

Phone: (651) 297-5845  
Email: [open.appointments@state.mn.us](mailto:open.appointments@state.mn.us)  
Online application:  
<http://www.sos.state.mn.us/index.aspx?page=5>

Applicants will not receive an acknowledgement of submitted applications; the appointing authority will notify you if an interview is desired.

**Governor**  
**09/19/2012**  
Rev.09-2011

2700 W. 96th Street  
Bloomington, MN 55431  
September 21, 2012

Governor Mark Dayton  
Room 130, State Capitol  
75 Rev. Dr. Martin Luther King, Jr., Blvd.  
St. Paul, MN 55155

Dear Governor Dayton:

I write to apply to serve as a judge on the Minnesota Tax Court. For the past seven years, I have served as an Assistant Commissioner to the Minnesota Supreme Court, to which appeals from the tax court are taken. As an Assistant Commissioner, I have had a special perspective from which to view the judicial and executive branches of government and the tax court in particular. More than anything, my experience as an Assistant Commissioner has reinforced for me the critical role played by the tax court in assuring that Minnesota's tax system is administered fairly.

As the attached resume indicates, my legal experience and educational background make me uniquely qualified to serve in this position. After earning my Ph.D. in accounting, I began my career by teaching accounting and taxation at the university level. After graduating from the University of Michigan Law School, I spent a dozen years in private practice, specializing in commercial litigation and appellate work. Since joining the Commissioner's Office in 2005, I have assisted the supreme court in its consideration of tax court appeals, a role in which my education and experience allow me to analyze the complex financial issues often facing the tax court in valuation questions.

I would appreciate the opportunity to continue to serve the people of Minnesota as a judge on the tax court, and I would welcome the opportunity to discuss the position, and my qualifications and abilities, with you or your designee. I have asked several of my former colleagues from private practice and from the court to submit letters of recommendation directly to your office. In addition, Justice Paul H. Anderson has agreed to act as a reference for me with respect to my service to the Supreme Court and is happy to discuss my qualifications with you or your designee.

Sincerely,



Joanne Turner

**RECEIVED**

JAN 9 2013

President of the Senate

RECEIVED

JAN 9 2013

**JOANNE HORWOOD TURNER**

**President of the Senate**

Home address:  
2700 W. 96<sup>th</sup> Street  
Bloomington, MN 55431  
952-346-8423  
[kturner7@comcast.net](mailto:kturner7@comcast.net)

Office address:  
430 Minnesota Judicial Center  
25 Rev. Dr. Martin Luther King, Jr., Blvd  
St. Paul, MN 55155  
651-215-9407  
[joanne.turner@courts.state.mn.us](mailto:joanne.turner@courts.state.mn.us)

**PROFESSIONAL BACKGROUND**

**Assistant Commissioner, Minnesota Supreme Court** Nov. 2005 – present  
Advise the court on disposition of petitions for further review of decisions of the Minnesota Court of Appeals.  
Review appeals from the Minnesota Tax Court; advise the court whether to schedule for oral argument; review tax court record; conduct research into applicable law; assist in drafting opinions of the court as requested.  
Review appeals from the Workers' Compensation Court of Appeals, advise the court whether to schedule for oral argument; prepare bench memoranda; assist in drafting opinions.  
Review and assist in the preparation of opinions; cite-check opinions.  
Advise the court on proposed changes to procedural rules.  
Respond to questions from attorneys and the public; respond to correspondence directed to members of the court.

**Attorney, Mackall Crouse & Moore, PLC** Member, 1998 – Nov. 2005  
(a mid-sized general practice firm in Minneapolis) Associate, 1993 – 1997  
Areas of practice: commercial litigation, appeals, intellectual property defense, employee benefits, public utility regulation.  
First or second chair in cases venued in state and federal courts in Minnesota and nationwide, including contract disputes, trademark defense, franchising/distribution, and title insurance defense.  
Argued and/or briefed more than 30 appeals before state and federal appellate courts.  
Member, Board of Governors; summer associate coordinator; hiring partner.

**Assistant Professor, Accounting** 1988 – 1990  
Rochester Institute of Technology (Rochester, NY) 1982 – 1988  
The Ohio State University  
Taught tax (individual, corporate, partnership, estate/gift), financial accounting, and managerial accounting to undergraduate and graduate students. Taught accounting and finance in professional education and executive MBA courses. Served on search committees for chaired professorships, dean of the business school, and department chairman.  
Weekly columnist on income taxes for the *Columbus Dispatch* and *Rochester Democrat & Chronicle*. Bi-weekly guest on WOSU's 2-hour call-in radio show during tax season, answering questions from the public on taxes.  
Arthur Young Tax Research Grant to create a parallel processing system to assess the relevance of retrieved cases from a tax knowledge base (with Varghese Jacob).  
1987 Weston Vernon Achievement Award (\$10,000), sponsored by the National Center for Automated Information Retrieval (founder of LEXIS), for an essay entitled "The

Legal and Malpractice Implications of the Use or Nonuse of Computer Assisted Research in the Legal and Accounting Professions.”

## EDUCATION

J.D. (cum laude), University of Michigan Law School, December 1992  
Research Institute of America (RIA) Tax Award (selected by Michigan Law School tax faculty)  
Moot Court participant; Best Oralist, first-year legal writing course  
Co-Chair, Women Law Students Association

Ph.D. (Accounting), University of Minnesota, 1984  
Doctoral dissertation: “The Role of Risk Determination in Economic Profits”  
Ernest G. Heilman Award  
Graduate Teaching Associate Award

B.S. (Accounting, cum laude and with distinction), The Ohio State University, 1976  
Beta Alpha Psi (Omicron Chapter)  
Beta Gamma Sigma

## TAX-RELATED PUBLICATIONS

“FRACAS: A Computerized Aid for Reasoning in Tax,” in *Intelligent Systems in Accounting, Finance and Management* (1991) (with Varghese S. Jacob)  
“Tax Status of Employment Discrimination Awards and Settlements,” *The Review of Taxation of Individuals* (1991) (with Richard T. Helleloid)  
“Defining the Scope of a Passive Activity,” *Taxes* (Sept. 1987)  
“Ensuring the Deductibility of Employee Use of Listed Property,” *The Tax Adviser* (Dec. 1986)  
“Accounting for Income Taxes,” in *Accounting for Public Utilities* (Matthew Bender, Inc. 1985) (with Hernan Gonzalez)  
Other publications available upon request

## PROFESSIONAL AND COMMUNITY SERVICE

Frequent CPE (continuing professional education) and CLE (continuing legal education) speaker (before joining the Commissioner’s Office) on implementation of HIPAA (Health Insurance Portability and Accountability Act).

Member of Wayzata Symphony Orchestra; member, board member, and librarian, Golden Valley Orchestra; member and board member, Richfield Symphonic Band, all of which perform free concerts for the public throughout the year. Past member (1980 – 1982, 1993 – 2011), First John Philip Sousa Memorial Band.

Volunteer crewmember since inception, Torchlight Concert at Centennial Lakes in Edina.

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JAN 9 2013

President of the Senate