

Members of the Board of Assessors

County Assessor Members:

- **Doreen Pehrson** - Doreen is the Nicollet County Assessor, chairperson of the Board and one of two county assessor members.
- **Brian Koester** – Brian is the Benton County Assessor and the second county assessor member.

Department of Revenue Members:

- **Deb Volkert** – Deb is the Assistant Director of the Property Tax Division. She is one of two Department of Revenue members and serves as executive secretary-treasurer of the Board.
- **Steve Hurni** - Steve is one of the Property Tax Compliance Officers from the Property Tax Division and the second Department of Revenue member.

City Assessor Member:

- **Steven Sinell** - Steve is the Eden Prairie City Assessor and the city assessor member.

Local Assessor Member:

- **Jan Jackson** - Jan is a township assessor from Kelsey and is the local assessor member.

Appraisal Member:

- **Mike Amo** - Mike, a former assessor, holds both the MAI (Member Appraisal Institute) and CAE (Certified Assessment Evaluator) designations and is the designated appraisal member.

Public Members:

- **Gregg Larson** - Gregg is a private citizen and one of two public members who so generously give the Board their time and service.
- **David Marhula** – David is a realtor from the far north, and he is the second public member who generously gives his time and service to the Board.

Code of Conduct and Ethics for Licensed Minnesota Assessors

The purpose of this code of conduct and ethics is to instill public confidence in property assessment and promote fairness and uniformity of assessment practices. As a licensed Minnesota assessor it is your obligation to abide by the ethical and professional guidelines established in this code.

1. Conduct and Performance

- a. **Professionalism** – Conduct all duties and activities in a professional manner that will reflect favorably upon yourself, the jurisdiction, the assessment profession, and the property tax system.
- b. **Honesty** – Be honest in all dealings with property owners and their representatives.
- c. **Diligence** – Be diligent in the performance of your duties as prescribed by Minnesota Statutes and Minnesota Rules, Chapter 1950 and apply these laws and rules fairly and uniformly without advocacy for, or accommodation of, any special interests.
- d. **Excellence** – Perform all duties to the best of your ability so as to ensure fair and equitable assessments of all property.

2. Conflicts of Interest

- a. **Appearance of impropriety** – Avoid the appearance of impropriety even if no impropriety exists or is intended.
- b. **Prohibited assignments** – Accept no assignment in which you are related to the owner as spouse, parent, son or daughter by blood or marriage or in which you have a financial or other interest in the property.
- c. **Unwarranted privileges** – Do not use your official position to secure privileges for yourself, your family, business associates, or any other person wherein you benefit directly or indirectly.

3. Representation of Qualifications

Do not claim professional qualifications that you do not possess.

4. Cooperation and Investigations

Cooperate with the Department of Revenue and the State Board of Assessors in investigations involving assessors whose professional conduct may reflect adversely on the credibility and/or professionalism of assessors.

5. Reporting Unethical Practices

Report to the Department of Revenue the unethical practices or actions of any licensed assessor.

6. Violations

Violating this code of conduct and ethics may result in disciplinary actions by the State Board of Assessors and/or the Commissioner of Revenue.

Effective date: March 1, 2006

In accordance with Laws of MN 2005, 1st Special Session, Chapter 3, Article 1, Section 38

Statutes Governing the Board of Assessors

270.41 BOARD OF ASSESSORS.

Subdivision 1. Creation; purpose; powers.

A Board of Assessors is created. The board shall review, supervise, coordinate, and approve courses in assessment practices, and establish criteria for determining assessor's qualifications. The board shall also consider other matters relating to assessment administration brought before it by the commissioner of revenue. The board may grant, renew, suspend, or revoke an assessor's license.

Subd. 1a. Definition.

For purposes of sections 270.41 to 270.50, "board" means the Board of Assessors.

Subd. 2. Members.

The board shall consist of nine members, who shall be appointed by the commissioner of revenue, in the manner provided herein. The members shall include:

- (1) two from the Department of Revenue;
- (2) two county assessors;
- (3) two assessors who are not county assessors, one of whom shall be a township assessor;
- (4) one from the private appraisal field holding a professional appraisal designation; and
- (5) two public members as defined by section 214.02.

The appointment provided in clauses (2) and (3) may be made from a list of not less than three names submitted to the commissioner of revenue by the Minnesota Association of Assessing Officers or its successor organization containing recommendations for the appointment of appointees described in clauses (2) and (3). The list must be submitted 30 days before the commencement of the term. In the case of a vacancy, a new list shall be furnished to the commissioner immediately. A member of the board who is no longer engaged in the capacity that was the basis of appointment is disqualified from membership in the board.

The board shall annually elect a chair and a vice-chair of the board.

Subd. 3. Licenses; refusal or revocation.

The board may refuse to grant or renew, or may suspend or revoke, a license of an applicant or licensee for any of the following causes or acts:

- (1) failure to complete required training;
- (2) inefficiency or neglect of duty;

(3) failure to comply with the Code of Conduct and Ethics for Licensed Minnesota Assessors adopted by the board pursuant to Laws 2005, First Special Session chapter 3, article 1, section 38;

(4) conviction of a crime involving moral turpitude; or

(5) any other cause or act that in the board's opinion warrants a refusal to issue or suspension or revocation of a license.

Subd. 4. [Repealed, 2008 c 154 art 13 s 50]

Subd. 5. Prohibited activity.

A licensed assessor or other person employed by an assessment jurisdiction or contracting with an assessment jurisdiction for the purpose of valuing or classifying property for property tax purposes is prohibited from making appraisals or analyses, accepting an appraisal assignment, or preparing an appraisal report as defined in section 82B.021, subdivisions 2, 4, 6, and 7, on any property within the assessment jurisdiction where the individual is employed or performing the duties of the assessor under contract. Violation of this prohibition shall result in immediate revocation of the individual's license to assess property for property tax purposes. This prohibition must not be construed to prohibit an individual from carrying out any duties required for the proper assessment of property for property tax purposes or performing duties enumerated in section 273.061, subdivision 7 or 8. If a formal resolution has been adopted by the governing body of a governmental unit, which specifies the purposes for which such work will be done, this prohibition does not apply to appraisal activities undertaken on behalf of and at the request of the governmental unit that has employed or contracted with the individual. The resolution may only allow appraisal activities which are related to condemnations, right-of-way acquisitions, or special assessments.

270.42 Membership.

Membership terms, compensation of members, removal of members, the filling of membership vacancies, and fiscal year and reporting requirements shall be as provided in sections 214.07 to 214.09. The provision of staff, administrative services and office space; the review and processing of complaints; the setting of board fees; and other provisions relating to board operations shall be as provided in chapter 214.

270.44 Charges for courses, examinations or materials.

The board shall charge the following fees:

- (1) \$105 for a senior accredited Minnesota assessor license;
- (2) \$80 for an accredited Minnesota assessor license;
- (3) \$65 for a certified Minnesota assessor specialist license;
- (4) \$55 for a certified Minnesota assessor license;

- (5) \$35 for grading a form appraisal;
- (6) \$60 for grading a narrative appraisal;
- (7) \$30 for a reinstatement fee;
- (8) \$25 for a record retention fee; and
- (9) \$20 for an educational transcript.

270.45 Disposition of fees.

All fees so established and collected shall be paid to the commissioner of management and budget for deposit in the general fund. The expenses of carrying out the provisions of sections 270.41 to 270.50 shall be paid from appropriations made to the board.

270.46 Training courses, establishment; other courses, regulation.

The board shall review and approve training courses on assessment practices, techniques of assessment, and ethics offered by schools, colleges, universities, units of government, and other entities.

270.47 Rules.

The board shall adopt rules necessary to accomplish the purpose of sections 270.41 to 270.50, and shall establish criteria required of assessing officials in the state. Separate criteria may be established depending upon the responsibilities of the assessor. An action of the board in refusing to grant or renew a license or in suspending or revoking a license is subject to review in accordance with chapter 14.

270.48 Licensure of qualified persons.

The board may license persons as possessing the necessary qualifications of an assessing official. Different levels of licensure may be established as to classes of property which assessors may be certified to assess at the discretion of the board. Every person, except a local or county assessor, regularly employed by the assessor to assist in making decisions regarding valuing and classifying property for assessment purposes must become licensed within three years of the date of employment. Licensure shall be required for local and county assessors as provided in sections 270.50 and 273.061, and rules adopted by the board.

270.50 Employment of licensed assessors.

No assessor shall be employed who has not been licensed as qualified by the board, provided the time to comply may be extended after application to the board upon a showing that licensed assessors are not available for employment. The board may license a county or local assessor who has not received the training, but possesses the necessary qualifications for performing the functions of the office by the passage of an approved examination or may waive

the examination if such person has demonstrated competence in performing the functions of the office for a period of time the board deems reasonable.

Additional Laws Pertaining to Assessors

270C.98 Senior accreditation.

The legislature finds that the property tax system would be enhanced by requiring that every senior appraiser in the Property Tax Division of the department obtain senior accreditation from the State Board of Assessors. Every senior appraiser, including the department's regional representatives, and every county assessor within two years of the first appointment under section 273.061, must obtain senior accreditation from the State Board of Assessors. The board shall provide the necessary courses or training. If a department senior appraiser or regional representative fails to obtain or maintain senior accreditation, the failure shall be grounds for dismissal, disciplinary action, or corrective action. Except as provided in section 273.061, subdivision 2, paragraph (c), the commissioner must not approve the appointment of a county assessor who is not senior accredited by the State Board of Assessors. No employee hired by the commissioner as a senior appraiser or regional representative shall attain permanent status until the employee obtains senior accreditation.

273.0755 Training and education of property tax personnel.

(a) Beginning with the four-year period starting on July 1, 2000, every person licensed by the state Board of Assessors at the Accredited Minnesota Assessor level or higher, shall successfully complete a week-long Minnesota laws course sponsored by the Department of Revenue at least once in every four-year period. An assessor need not attend the course if they successfully pass the test for the course.

(b) The commissioner of revenue may require that each county, and each city for which the city assessor performs the duties of county assessor, have (i) a person on the assessor's staff who is certified by the Department of Revenue in sales ratio calculations, (ii) an officer or employee who is certified by the Department of Revenue in tax calculations, and (iii) an officer or employee who is certified by the Department of Revenue in the proper preparation of abstracts of assessment. The commissioner of revenue may require that each county have an officer or employee who is certified by the Department of Revenue in the proper preparation of abstracts of tax lists.

(c) Beginning with the four-year educational licensing period starting on July 1, 2004, every Minnesota assessor licensed by the State Board of Assessors must attend and participate in a seminar that focuses on ethics, professional conduct and the need for standardized assessment practices developed and presented by the commissioner of revenue. This requirement must be met at least once in every subsequent four-year period. This requirement applies to all assessors licensed for one year or more in the four-year period.

273.11 Subd. 13. Valuation of income-producing property.

Beginning with the 1995 assessment, only accredited assessors or senior accredited assessors or other licensed assessors who have successfully completed at least two income-producing property appraisal courses may value income-producing property for ad valorem tax purposes. "Income-producing property" as used in this subdivision means the taxable property in class 3a and 3b in section 273.13, subdivision 24; class 4a and 4c, except for seasonal recreational property not used for commercial purposes; and class 5 in section 273.13, subdivision 31. "Income-producing property" includes any property in class 4e in section 273.13, subdivision 25, that would be income-producing property under the definition in this subdivision if it were not substandard. "Income-producing property appraisal course" as used in this subdivision means a course of study of approximately 30 instructional hours, with a final comprehensive test. An assessor must successfully complete the final examination for each of the two required courses. The course must be approved by the board of assessors.

Minnesota Rules, Chapter 1950

1950.1000 DEFINITIONS.

Subpart 1. **Scope.** The terms used in this chapter have the meanings given them in this part.

Subp. 2. [Repealed, 26 SR 1334]

Subp. 3. **Board.** "Board" means the Board of Assessors.

Subp. 4. [Repealed, 35 SR 2012]

Subp. 5. **City assessor.** "City assessor" means the person employed under Minnesota Statutes, chapters 270 and 273 as the assessor of a city of the first class.

Subp. 6. **Continuing education hours.** "Continuing education hours" means educational hours approved by the board. Normally one instructional hour equals one continuing education hour.

Subp. 7. **County assessor.** "County assessor" means the person employed as the county assessor by a county under Minnesota Statutes, chapters 270 and 273.

Subp. 8. **Form appraisal.** "Form appraisal" means a written appraisal of a particular property that briefly describes the property, and the appraiser's estimate of the property's market value using accepted appraisal methods and techniques.

Subp. 9. **IAAO.** "IAAO" means the International Association of Assessing Officers.

Subp. 10. **Local assessor.** "Local assessor" means the person employed as the assessor for a township or city, under Minnesota Statutes, chapters 270 and 273, excluding city assessors for cities of the first class.

Subp. 11. **Demonstration narrative appraisal.** "Demonstration narrative appraisal" means a written appraisal of a particular property that describes the property in great detail and demonstrates the appraiser's knowledge of the appraisal process by requiring the appraiser to analyze facts regarding the property in order to reach conclusions concerning the property's value using accepted appraisal methods and techniques.

Subp. 12. **Revoke.** "Revoke" means to take away an assessor's license, assessor coursework, and all assessor education hours granted by the board used to obtain, upgrade, or keep an assessor's license.

Subp. 13. [Repealed, 29 SR 1450]

Subp. 13a. **Specific assessing jurisdiction.** "Specific assessing jurisdiction" means the entire political entity; county, city, or town, by whom an assessor is employed or for whom the person is performing the duties of an assessor under contract.

Subp. 14. [Repealed, 26 SR 1334]

Subp. 15. **Suspend.** "Suspend" means to take away an assessor's license for a specified length of time.

Subp. 16. [Repealed, 26 SR 1334]

STAT AUTH: MS s 270.47

1950.1010 PURPOSE AND APPLICATION.

This chapter is intended to clarify and implement Minnesota Statutes, sections 270.41 to 270.50, so the provisions of these laws may be best effectuated and the public interest most effectively served.

Except as provided in part 1950.1090, subpart 7, this chapter applies to persons holding an assessor's license in Minnesota under Minnesota Statutes, sections 270.41 to 270.50, and to persons applying to the board for an assessor's license.

STAT AUTH: MS s 270.47

1950.1020 LICENSURE.

Subpart 1. Basic requirement for licensure.

- A. Except as provided in subpart 4, no person shall be employed as a city, county, or local assessor without being licensed as qualified by the board.
- B. Except as provided in subpart 4, no person shall be employed to work under the supervision of a licensed assessor to assist in making exemption, classification, or valuation decisions without being licensed as qualified by the board.

Subp. 2. **Term of license.** Assessors' licenses are issued on a fiscal year basis beginning July 1 of each year and expiring June 30 of the succeeding year.

Subp. 3. **Criteria for licensing levels.** There are four established levels of licensure for designated assessing positions. In determining the appropriate level of licensure, the board shall, on a ten-year cycle, review and consider the following criteria in addition to other data the board deems relevant:

- A. total market value of the taxing jurisdiction;
- B. number, value, types, and complexities of properties within the taxing jurisdiction; and
- C. input of the appropriate county assessor.

A complete listing of the specific level of licensure needed for each city and township in Minnesota has been prepared. The latest edition of this listing, entitled "List of Assessor License Levels for Minnesota Taxing Jurisdictions," Minnesota Board of Assessors, existing as of December 1 each year, is annually incorporated by reference into this rule. The list is available at no cost from the board. The list is subject to change.

Subp. 3a. **Review of licensing levels.** A county assessor may request that the board review the licensing level for a specific taxing jurisdiction within the assessor's county. The request must be in writing and should state the specific reasons the county assessor is requesting the review.

Subp. 4. **New hires; deadline for obtaining and upgrading license.** County and city assessors must be licensed as of the date of employment, and must obtain licensure at the level required for the position within two years from the date of employment. The commissioner of revenue shall not approve the appointment of a county or city assessor to the remainder of a four-year term if that person has not obtained licensure at the required level within two years of the person's probationary appointment as county or city assessor.

A local assessor must be licensed at the date of employment, except that a city, other than a city of the first class, or township requiring an assessor with a license level greater than that of a certified Minnesota assessor may hire a person with a license one level lower than the required level, and this person has one year from the date of hire to attain the required license. A local assessor who fails to obtain the required license within the one-year period must be dismissed.

Every person employed by an assessor to assist in making exemption, classification, or valuation decisions must become licensed at the level required for that position within three years from the date of employment. A person employed to assist an assessor in making exemption, classification, or valuation decisions who does not obtain the required license within the time allowed must be dismissed.

Subp. 5. **Reinstatement.** Before a license will be issued to a person who has not been licensed for a period of five years or more, that person must:

- A. successfully complete a board-approved Minnesota assessment laws and procedures course;
- B. pay a reinstatement fee;
- C. pay the appropriate license fee; and
- D. supply documentation of having completed all required continuing education requirements for the most recent four-year period.

STAT AUTH: MS s 270.41; 270.47

1950.1030 CERTIFIED MINNESOTA ASSESSOR (CMA).

A person assisting the assessor of a taxing jurisdiction in making exemption, classification, or valuation decisions must obtain licensure as a certified Minnesota assessor. A local assessor employed by a township or city not requiring a higher level of licensure as shown in the "List of Assessor License Levels for Minnesota Taxing Jurisdictions" must obtain licensure as a certified Minnesota assessor. Requirements to initially obtain licensure as a certified Minnesota assessor are given in items A to F.

- A. A passing grade in a board-approved Minnesota assessment laws and procedures course.
- B. A passing grade in a board-approved residential appraisal principles course with a board-specified minimum number of hours of instruction.

- C. A passing grade in a board-approved residential appraisal procedures course with a board-specified minimum number of hours of instruction.
- D. A passing grade in a board-approved mass appraisal basics course with a board specified minimum number of hours of instruction.
- E. One year's apprenticeship experience under a licensed assessor. In lieu of this requirement the board may consider alternate experience.
- F. Application to the board, and the appropriate fee.

STAT AUTH: MS s 270.41; 270.47

1950.1040 CERTIFIED MINNESOTA ASSESSOR SPECIALIST (CMAS).

A local assessor employed by a township or city shown on the "List of License Levels for Minnesota Taxing Jurisdictions" under the heading "Certified Specialist" must obtain licensure as a certified Minnesota assessor specialist. Requirements to initially obtain licensure as a certified Minnesota assessor specialist are given in items A to E.

- A. A certified Minnesota assessor license or meeting of all requirements for a certified Minnesota assessor license.
- B. A passing grade in two board-approved income courses with a board-specified minimum number of hours of instruction.
- C. A passing grade on one residential form appraisal.
- D. Two years of assessment experience.
- E. Application to the board, and the appropriate fee.

STAT AUTH: MS s 270.47

1950.1050 ACCREDITED MINNESOTA ASSESSOR (AMA).

A local assessor employed by a township or city shown on the "List of Assessor License Levels for Minnesota Taxing Jurisdictions" under the heading "Accredited" must obtain licensure as an accredited Minnesota assessor. Requirements to initially obtain licensure as an accredited Minnesota assessor are given in items A to F.

- A. A certified Minnesota assessor license or meeting the requirements for licensure as a certified Minnesota assessor, plus:
 - (1) a passing grade in two board-approved income courses with a board-specified minimum number of hours of instruction;
 - (2) a passing grade in a board-approved assessment administration course with a board-specified minimum number of hours of instruction;
 - (3) a passing grade in one elective from the list of approved elective courses shown in the Minnesota State Board of Assessors' Education and Licensing Manual; and

- (4) completion of a board-approved 15-hour seminar on Uniform Standards of Professional Appraisal Practice.
- B. A passing grade on one demonstration narrative appraisal. In lieu of this narrative appraisal, the applicant may substitute:
 - (1) obtaining the designation of SRA or MAI from the Appraisal Institute or its successor organization;
 - (2) obtaining the designation of residential evaluation specialist (RES) or certified assessment evaluator (CAE) from the International Association of Assessing Officers;
 - (3) a four-year degree with a major in real estate from an accredited college or university; or
 - (4) submitting a residential form appraisal that has received a passing grade and successful completion of a board-approved residential case studies examination.
- C. A satisfactory interview by the board.
- D. Three years of assessment experience.
- E. In addition to the requirements in items A to D, the board may require a passing grade on a board-approved comprehensive examination or the board may substitute the examination for the satisfactory interview by the board. If the board requires applicants to take an examination, the board must publish notice of its intent to require an examination, whether the examination will be in addition to or in place of the interview and whether the requirement continues until further notice. The notice must be published in the board minutes and on the board's Web site at least 180 days before the date the examination is to be given.
- F. Application to the board, and the appropriate fee.

STAT AUTH: MS s 270.41; 270.47

1950.1060 SENIOR ACCREDITED MINNESOTA ASSESSOR (SAMA).

Subpart 1. **Basic requirement.** A county assessor or a city assessor employed by a city shown on the "List of Assessors License Levels for Minnesota Taxing Jurisdictions" under the heading "Senior Accredited" must obtain licensure as a senior accredited Minnesota assessor.

Subp. 2. Specific requirements for SAMA. Requirements to initially obtain licensure as a senior accredited Minnesota assessor are given in items A to D.

- A. Meeting of all requirements for licensure as an accredited Minnesota assessor in part 1950.1050.
- B. A passing grade on a demonstration narrative appraisal. This narrative appraisal must have been completed no more than five years prior to the date of the application on which it is listed, and is in addition to the one that must be written to fulfill the requirements for the accredited Minnesota assessor license. At least one of these narratives must be of an income-producing property. In lieu of this narrative appraisal, the applicant may substitute one of the following:
 - (1) obtaining the designation of MAI from the Appraisal Institute or its successor organization;

- (2) obtaining the designation of certified assessment evaluator (CAE) from the International Association of Assessing Officers;
- (3) obtaining the designation of assessment administrative specialist (AAS) from the International Association of Assessing Officers;
- (4) successful completion of a board-approved income producing property case studies examination; or
- (5) a demonstration narrative appraisal of income-producing property developed for use in Minnesota Tax Court, or higher Minnesota court, that is introduced as evidence of value and is the subject of testimony by the preparer, if upon review the board determines that preparation of this appraisal required substantially the same expertise, or more, as would preparation of the demonstration narrative appraisal described in this item. This appraisal must have been introduced as evidence no more than five years prior to the date of the application on which it is listed.

C. Five years of assessment experience.

D. Application to the board, and the appropriate fee.

Subp. 3. [Repealed, 18 SR 1442]

Subp. 4. [Repealed, 18 SR 1442]

Subp. 5. [Repealed, 18 SR 1442]

Subp. 6. [Repealed, 29 SR 1450]

STAT AUTH: MS s 270.41; 270.47

1950.1070 FEES.

NOTE: Part 1950.1070 was repealed effective July 1, 2004.

1950.1080 CONTINUING EDUCATION.

Subpart 1. **Requirement.** To maintain a specific level of licensure, an assessor must take continuing education. A certified Minnesota assessor or certified Minnesota assessor specialist license holder must obtain at least 40 continuing education hours during a four-year period. An accredited Minnesota assessor or senior accredited Minnesota assessor license holder must obtain at least 50 continuing education hours. Any assessment-related seminar or coursework mandated by statute qualifies for continuing education hours. The four-year educational period begins July 1 of every presidential election year and ends June 30 of the succeeding presidential election year. An assessor who upgrades a license, for example, by moving from a certified Minnesota assessor to an accredited Minnesota assessor, during this four-year period must only obtain the continuing education hours needed for the license held at the beginning of the educational period. Any continuing education units or board education units granted by the board prior to July 1, 2011, may be used during the current or transitional four-year education period.

Subp. 2. **Basis of continuing education hours.** Continuing education hours are given in three general categories.

- A. Educational courses or seminars with a minimum of three hours of instruction in assessment or appraisal subjects are eligible for continuing education hours. The sponsor of such courses may apply to the board for continuing education hours approval, or the recipient of the instruction may apply either before or after the course has been given. One continuing education hour is given for each instructional hour.
- B. In addition to the courses and seminars in item A, the board may grant continuing education hours for coursework and seminars in management, public relations, supervision, and computer applications training that are specific to the assessment field.
- C. At the discretion of the board, continuing education hours may be given for such activities as writing, developing, revising, teaching or assisting in the presentation of an assessment or appraisal course or seminar. Continuing education hours may be granted in these instances after the board has reviewed such factors as time, content, professional level, and appropriateness of the activity.

Subp. 3. **Repetition of courses and seminars.** Continuing education hours are not given for repeating any course or seminar within a four-year educational period. Instructors of board-approved courses or seminars receive continuing education hours for each course or seminar taught, without limitation based on repetitions within a particular time period.

Subp. 3a. [Repealed, 35 SR 2012]

Subp. 4. **Licensing at a lower level.** An accredited Minnesota assessor or senior accredited Minnesota assessor who does not obtain the necessary 50 continuing education hours or does not successfully complete the weeklong Minnesota Laws course sponsored by the Department of Revenue and required in Minnesota Statutes, section 273.0755, within an educational period may be licensed at the level of certified Minnesota assessor specialist if the assessor has obtained at least 40 continuing education hours. If the assessor has not obtained at least 40 continuing education hours, a license must not be issued. The issuance of a certified Minnesota assessor specialist license to an assessor does not entitle the assessor to work in a taxing jurisdiction that requires an accredited Minnesota assessor or senior accredited Minnesota assessor license.

Subp. 4a. **Record retention.** An assessor who does not have the required continuing education hours for issuance of a license, or for any other reason does not wish to obtain a license, may pay an annual record retention fee. The payment of this fee will keep the individual's files in a current status and enable the assessor to receive all mailings sent from the board. If neither a licensing fee nor a record retention fee is paid, the assessor's files will be purged from the system after a period of one year from the date the assessor's license expired. If an individual whose files have been purged wishes to be relicensed, that person must:

- A. submit a reinstatement fee;
- B. submit the required license fee; and
- C. supply documentation of having completed all continuing education requirements for the preceding four-year period.

Subp. 5. **Assessor responsibility.** The assessor is responsible for providing documentation for courses or seminars completed or other continued education hours earned. The board may require the assessor to submit proof of attendance, certificates of completion, educational transcripts, or other documentation it considers necessary to substantiate the fact that an assessor has completed the necessary educational requirements.

Subp. 6. [Repealed, 35 SR 2012]

STAT AUTH: MS s 270.41; 270.47

1950.1090 CONDUCT AND DISCIPLINE.

Subpart 1. **Board's authority.** The board may refuse to grant, suspend, or revoke an assessor's license if the assessor fails to meet the requirements of subparts 2 to 4, fails to perform statutory duties, or commits acts detrimental to the assessment profession or in violation of the Code of Conduct and Ethics for Licensed Minnesota Assessors as adopted by the board pursuant to Laws 2005, First Special Session chapter 3, article 1, section 38.

Subp. 2. **Refusal to grant license.** The board may refuse to grant or issue an assessor's license for the following causes:

- A. failure to obtain the necessary education or experience levels required in parts 1950.1030 to 1950.1060 for first issuance of a specific level of license;
- B. failure to obtain the necessary continuing education required in part 1950.1080 for maintenance of a specific level of license;
- C. falsifying educational requirements or making false statements on an application;
- D. failure to file or pay Minnesota income taxes;
- E. failure to pay the required license or application fee;
- F. conviction of a felony; or
- G. performing fee appraisals within the assessor's specific assessing jurisdiction.

As used in this part, "performing fee appraisals" includes (1) being engaged as a real estate sales or purchase agent for a seller or purchaser of real estate or (2) owning a real estate sales or purchasing agency.

Subp. 3. **Suspension of license.** The board may suspend an assessor's license for the following offenses:

- A. cheating on a test given in conjunction with an assessment education course;
- B. falsifying attendance records at a course or seminar;
- C. plagiarism of an appraisal narrative of any kind submitted to the board under the license requirements in part 1950.1020;
- D. preparing or writing an appraisal narrative for another person's signature, or contracting with another person to prepare or write a narrative appraisal that will be submitted to the board under the license requirements in part 1950.1020; or

- E. inefficiency of office or neglect of the statutory duties of assessors in Minnesota Statutes, chapters 272, 273, and 274, the result of which is an adverse or injurious impact on the taxpayers of the assessor's jurisdiction.

The length of suspension is at the discretion of the board. In determining the length of time an assessor's license may be suspended, the board shall consider such factors as the assessor's previous record, the severity and impact of the offense on the assessment community, and the consequence of the assessor's action on the taxpayers of the assessment jurisdiction. Upon completion of the suspension, the assessor's license may be reinstated at the same level held before suspension if the assessor pays the necessary fees and has completed the required continuing education.

Subp. 4. **Revocation of license.** The board may revoke an assessor's license for the following offenses:

- A. conviction of a felony while holding a current assessor's license;
- B. giving preferential treatment to a taxpayer by knowingly and intentionally listing property on the tax list at substantially less than its market value, or misclassifying property to gain favor or benefit from the taxpayer;
- C. unprofessional conduct caused by knowingly and willingly failing to comply with the duties of assessors in Minnesota Statutes, chapters 272, 273, and 274, the result of which is an adverse or injurious impact on the taxpayer of the assessor's jurisdiction;
- D. performing fee appraisals within the assessor's specific taxing jurisdiction; or
- E. performing under contract the duties of local assessor for a specific assessing jurisdiction within the county for which the person is the county assessor.

The board may specify that the revocation is permanent, or it may specify a period of time after which the assessor may reapply for a license. If an assessor's license has been revoked, all of the assessor's course work and all assessor education hours granted by the board used to obtain, upgrade, or keep an assessor's license and all previous levels of licensure are also revoked and the assessor must meet all educational requirements of the level of license being applied for anew. The board shall consider the same factors in license revocation proceedings as are considered in matters of license suspension.

Subp. 5. **Investigations and proceedings.** An action of the board taken in conjunction with the suspension or revocation of an assessor's license must be conducted in accordance with Minnesota Statutes, sections 214.04 and 214.10. An action of the board taken in conjunction with refusal to grant, renew, suspend, or revoke an assessor's license is subject to review under Minnesota Statutes, chapter 14. A contested case concerning a board action with regard to the issuance, suspension, or revocation of an assessor's license is subject to the provisions of Minnesota Statutes, chapter 14.

Subp. 6. **Outside activities.** Certain activities outside the scope of the assessor's office may give the appearance of a conflict of interest to the taxpayers of the assessor's jurisdiction. These activities include the performance of fee appraisals, tax representation or consultation, real estate sales, insurance sales, and property management. In order to avoid situations which could compromise the integrity of the assessor's office, each assessor applying for a license is required to list on the license application any outside activities such as those stated above. All employers of assessors engaged in outside activities will be notified of this fact by the board by December 31 of each year.

Whether or not the assessor may continue the outside activities shall be a condition of the employer-employee agreement. The board will not specifically prohibit an assessor from engaging in these outside activities, except that no assessor will be allowed to perform fee appraisals within the assessor's specific assessment jurisdiction. An assessor who performs fee appraisals within the assessor's specific assessment jurisdiction will be subject to the disciplinary measures shown in subparts 2 and 4. An assessor who falsifies a license application by not listing outside activities is subject to the penalties shown in subpart 2.

Subp. 7. **Use of board designations by unlicensed persons.** In order to prevent confusion for consumers of appraisal or real estate services in this state, no person in this state may use the designations "certified Minnesota assessor," "certified Minnesota assessor specialist," "accredited Minnesota assessor," or "senior accredited Minnesota assessor;" or the initials "CMA," "CMAS," "AMA," or "SAMA" on the person's official or professional correspondence, on the person's business cards, on other advertising materials, or in any other manner that implies the person has the associated board issued assessor's license, unless that person holds a currently valid board issued license at that level.

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