A bill for an act

relating to taxation; providing for use of reports and testimony by assessors; amending Minnesota Statutes 2008, sections 82B.035, subdivision 2; 270.41, subdivision 5; 278.05, by adding a subdivision.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes 2008, section 82B.035, subdivision 2, is amended to read:

Subd. 2. **Assessors.** Nothing in this chapter shall be construed as requiring the licensing of persons employed and acting in their capacity as assessors for political subdivisions of the state, or to prohibit such persons from preparing an appraisal or appraisal report, or testifying before any court or other body as an expert or otherwise on behalf of their jurisdiction with respect to properties in that jurisdiction.

EFFECTIVE DATE. This section is effective the day following final enactment for testimony offered and opinions or reports prepared in cases or proceedings that have not been finally resolved.

Sec. 2. Minnesota Statutes 2008, section 270.41, subdivision 5, is amended to read:

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.02, subdivisions 2 to 5, 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 to prohibit the individual from preparing an appraisal, appraisal report or analysis, or accepting an appraisal assignment for the purpose of testifying before any court or other body as an expert or other witness on any property within the assessment jurisdiction where the individual is employed on behalf of the jurisdiction in which the individual is employed or providing such testimony on behalf of that jurisdiction. 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.

EFFECTIVE DATE. This section is effective the day following final enactment for testimony offered and opinions or reports prepared in cases or proceedings that have not been finally resolved.

Sec. 3. Minnesota Statutes 2008, section 278.05, is amended by adding a subdivision to read:

Subd. 3a. **Assessor's appraisal reports and testimony as evidence.** An appraisal or appraisal report prepared by a licensed assessor and the testimony, whether expert or otherwise of such assessor, shall be admissible in evidence.

EFFECTIVE DATE. This section is effective the day following final enactment for appraisal reports and testimony offered in cases that have not been finally resolved.