

CHAPTER 1950

BOARD OF ASSESSORS

LICENSURE

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1950.0100 [Repealed, 13 SR 2751]

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LICENSURE, EDUCATION, AND CONDUCT

1950.1000 DEFINITIONS.

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

Subp. 2. **AIREA.** "AIREA" means the American institute of real estate appraisers.

Subp. 3. **Board.** "Board" means the board of assessors.

Subp. 4. **Board education units.** "Board education units" means alternative educational units approved by the board. Normally one instructional hour equals one-tenth educational unit.

Subp. 5. **City assessor.** "City assessor" means a person employed as an assessor by a statutory city or municipality under Minnesota Statutes, section 270.49, 270.493, or 270.494, and the assessor of a city of the first class.

Subp. 6. **Continuing education units.** "Continuing education units" means educational units approved by the University of Minnesota or other certified postsecondary educational institution and the board. Normally one instructional hour equals one-tenth educational unit.

Subp. 7. **County assessor.** "County assessor" means a person employed as an assessor by a county under Minnesota Statutes, section 273.061.

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 a person employed as an assessor by townships or cities not of the first class under Minnesota Statutes, section 270.49, 270.493, or 270.494.

Subp. 11. **Narrative appraisal.** "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 and all educational credits.

Subp. 13. **Short course.** "Short course" means the annual Property Valuation Short Course for Minnesota Assessors sponsored by the University of Minnesota, extension special programs.

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. **SREA.** "SREA" means the Society of Real Estate Appraisers.

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

Subp. 16. **Township assessor.** "Township assessor" means a person employed as an assessor by one or more townships under Minnesota Statutes, section 270.49, 270.493, or 270.494.

Statutory Authority: *MS s 270.47*

History: *13 SR 2751; 18 SR 1442*

1950.1010 PURPOSE AND APPLICATION.

This chapter is intended to clarify and implement Minnesota Statutes, sections 270.41 to 270.53, so the provisions of these laws may be best effectuated and the public interest most effectively served.

This chapter applies to persons holding an assessor's license in Minnesota under Minnesota Statutes, sections 270.41 to 270.53, and to persons applying to the board for an assessor's license.

Statutory Authority: *MS s 270.47*

History: *13 SR 2751*

1950.1020 LICENSURE.

Subpart 1. **Basic requirement for licensure.** No assessor may be employed by a taxing authority without being licensed as qualified by the board. A person employed by a licensed assessor to assist in making assessment decisions must become licensed within three years from the date of employment. A local, city, or county assessor must be licensed as provided for in this part upon employment.

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 Minnesota assessors. In establishing the four levels of licensure, and requiring a specified level of licensure for designated assessing positions, the board shall consider the following criteria:

- A. total market value of the taxing jurisdiction;
- B. population of the taxing jurisdiction;
- C. number, value, and type of commercial and industrial properties within the taxing jurisdiction; and
- D. recommendation 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. This listing, entitled "List of Assessor License Levels for Minnesota Taxing Jurisdictions," 1989 edition, Minnesota Board of Assessors, is incorporated by reference into this rule. The list is available at no cost from the board. The list is also available at the State Law Library.

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 upgrading license.** A taxing jurisdiction requiring an assessor with a designation greater than certified Minnesota assessor may hire a person with a designation one level lower than the required designation. This person has one year from the date of hire, except for county assessors who have two years from the date of first hire, to attain the required level. An assessor who fails to obtain the required designation must be dismissed.

Subp. 5. **Reinstatement.** An assessor who has not been licensed for a period of five years must successfully complete course A, assessment laws, history and procedure, and pay both a reinstatement fee and the appropriate license fee before a license will be issued.

Statutory Authority: *MS s 270.41; 270.47*

History: *13 SR 2751; 16 SR 135*

1950.1030 CERTIFIED MINNESOTA ASSESSOR (CMA).

A person assisting the assessor of a taxing jurisdiction in making assessment decisions must obtain the designation of certified Minnesota assessor within three years of employment. 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 be certified before employment. Requirements for certified Minnesota assessor are given in items A to F.

A. A passing grade in course A, assessment laws, history, and procedures.

B. A passing grade in course B, residential appraisal or one of these alternate courses:

- (1) IAAO 1, fundamentals of real property appraisal;
- (2) SREA 101, introduction to appraising real property;
- (3) AIREA, basic valuation procedures; or
- (4) AIREA, residential valuation.

C. A passing grade in one elective course. A listing of approved elective courses is shown in the educational bulletin available from the board.

D. Or, in lieu of items A, B, and C, successful completion of course A and four self-directed programmed instruction courses, or correspondence courses, offered by the IAAO.

E. One year's apprenticeship experience under a licensed assessor. In lieu of this requirement the board may consider alternate experience, such as employment in the appraisal field of another governmental agency, fee appraisal experience, or condemnation appraisal experience. Real estate sales experience is not considered as qualifying experience.

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

Statutory Authority: *MS s 270.41; 270.47*

History: *13 SR 2751; 16 SR 135*

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 have the designation of certified Minnesota assessor specialist. A township or city requiring this level of assessor may hire a certified Minnesota assessor if the assessor obtains the required designation within one year of hire. An assessor who fails to obtain the required designation must be dismissed. Requirements for certified Minnesota assessor specialist are given in items A to E.

A. The designation of or meeting of all requirements for certified Minnesota assessor.

B. A passing grade on two elective courses. The list of approved elective courses is available from the board at no cost. These courses must not have been used to meet the educational requirements of the certified Minnesota assessor designation. Four days of seminars may also be substituted for one elective course if the seminars receive prior approval of the board. The seminars may only be approved if the content is appropriate to the enhancement of the assessor's professional skills.

C. A passing grade on one form appraisal.

D. Two years of assessment experience.

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

Statutory Authority: *MS s 270.47*

History: *13 SR 2751*

1950.1050 ACCREDITED MINNESOTA ASSESSOR (AMA).

An 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 the accredited Minnesota assessor designation. A jurisdiction requiring this level of assessor may hire a certified Minnesota assessor specialist if the assessor obtains the required designation.

nation within one year of hire. An assessor who fails to obtain the required designation must be dismissed. Requirements for accredited Minnesota assessor are given in items A to H.

A. A passing grade on the following courses:

- (1) course A, assessment laws, history, and procedures;
- (2) course B, residential appraisal or alternatives as shown in part 1950.1030;
- (3) course H, mass appraisal, or IAAO 301, mass appraisal of residential properties, or IAAO 302, mass appraisal of income producing properties, or IAAO correspondence course, mass appraisal of residential property, or IAAO 305, computer-assisted mass appraisal model building;
- (4) IAAO 4, assessment administration or approved alternative; and
- (5) one elective from the list of approved elective courses shown in the educational bulletin available from the board.

B. Satisfactory attendance at five days of approved seminars. A list of approved seminars is available from the board at no cost. Alternate seminars may be substituted if they receive prior approval of the board. The seminars will only be approved if the content is appropriate to the enhancement of the assessor's professional skills.

C. A passing grade on one demonstration narrative appraisal. In lieu of this narrative appraisal, the applicant may substitute obtaining the designation of senior residential appraiser from the Society of Real Estate Appraisers, residential evaluation specialist from the International Association of Assessing Officers, or residential member from the American Institute of Real Estate Appraisers.

D. A satisfactory interview by the board.

E. Three years of assessment experience, or two years of experience and a master's degree in a related field.

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

G. Effective January 1, 1995, the following additional requirements are needed to obtain the designation of accredited Minnesota assessor:

(1) a passing grade on course J, basic income approach to valuation, or IAAO 2, income approach to valuation, or IAAO 302, mass appraisal of income producing properties, or approved alternative; and

(2) completion of the IAAO seminar, standards of professional practice and professional ethics, or approved alternative.

H. Effective January 1, 1995, the requirement shown in items A, subitem (5), and B will be combined to require a passing grade on one elective course from the list of approved elective courses shown in the educational bulletin available from the board or satisfactory attendance at five days of approved seminars. A list of approved seminars is available from the board at no cost. Alternate seminars may be substituted if they receive prior approval of the board. The seminars will only be approved if the content is appropriate to the enhancement of the assessor's professional skills.

Statutory Authority: *MS s 270.41; 270.47*

History: *13 SR 2751; 16 SR 135; 18 SR 1442*

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 the designation of senior accredited Minnesota assessor. A county or city requiring this level of assessor may hire an accredited Minnesota assessor if the assessor obtains the required designation within one year of hire. An assessor who fails to obtain the required designation must be dismissed.

Subp. 2. **Specific requirements for SAMA.** Requirements for senior accredited Minnesota assessor are given in items A to F.

A. The designation of accredited Minnesota assessor or meeting of all requirements for accredited Minnesota assessor.

B. A passing grade on a demonstration narrative appraisal. This narrative appraisal is in addition to the one that must be written to fulfill the requirements for the accredited Min-

nesota assessor designation. At least one of these narratives must be of an income-producing property. In lieu of this narrative appraisal, the applicant may substitute obtaining one of the following designations:

- (1) member, appraisal institute from the American Institute of Real Estate Appraisers;
- (2) certified assessment evaluator from the International Association of Assessing Officers;
- (3) senior real estate analyst from the Society of Real Estate Appraisers; or
- (4) senior real property appraiser from the Society of Real Estate Appraisers.

C. As an alternative to obtaining a passing grade on a narrative appraisal, the applicant may substitute one of the following:

- (1) successful completion of the IAAO computer assisted mass appraisal track for the certified assessment evaluation designation; or
- (2) successful completion of both IAAO 302, mass appraisal of income producing property, and the IAAO case studies examination.

D. Five years of assessment experience or four years of experience and a master's degree in a related field.

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

F. Effective January 1, 1995, a passing grade on one educational course dealing with the appraisal of income producing property is needed to obtain the designation of senior accredited Minnesota assessor. This course must be in addition to the income appraisal course needed to meet the requirements of the accredited Minnesota assessor designation. Approved educational courses for this requirement are: course J, basic income approach to valuation; IAAO 2, appraisal of income producing property; and IAAO 302 mass appraisal of income producing property or approved alternative.

Subp. 3. [Repealed, 18 SR 1442]

Subp. 4. [Repealed, 18 SR 1442]

Subp. 5. [Repealed, 18 SR 1442]

Subp. 6. Change in alternate method for meeting SAMA designation requirements. Effective January 1, 1995, subparts 3, 4, and 5, are repealed. As an alternative to the requirements shown in subpart 2, items A to E, an assessor may meet the requirement for the senior accredited Minnesota assessor designation by:

- A. completing the requirements shown in subpart 2, items A, D, E, and F;
- B. showing proof of having been awarded a bachelor's, master's, or doctor's degree from an accredited university or college; and
- C. achieving a passing grade on a demonstrative narrative appraisal of an income producing property. An appraisal of a nonincome producing property is not sufficient to meet the requirement of this part. In lieu of this narrative appraisal of an income producing property the applicant may substitute obtaining one of the designations shown in subpart 2, item B.

Statutory Authority: *MS s 270.41; 270.47*

History: *13 SR 2751; 16 SR 135; 18 SR 1442*

1950.1070 FEES.

The board shall charge the following fees:

- A. \$75 for a senior accredited Minnesota assessor license;
- B. \$50 for an accredited Minnesota assessor license;
- C. \$40 for a certified Minnesota assessor specialist license;
- D. \$30 for a certified Minnesota assessor license;
- E. \$15 for a certified Minnesota assessor designation application;
- F. \$25 for a certified Minnesota assessor specialist, accredited Minnesota assessor, and senior accredited Minnesota assessor designation application;
- G. \$40 for a course challenge examination;
- H. \$20 for grading a form appraisal;

- I. \$50 for grading a narrative appraisal;
- J. \$20 for a reinstatement fee;
- K. \$15 for a record retention fee;
- L. \$10 for an educational transcript;
- M. \$20 for all retests of board sponsored educational courses; and

N. in addition to the fees listed in items A to M, the board may impose an investigatory surcharge on all license holders. This surcharge will be imposed in an amount sufficient to cover the cost of all investigations and subsequent appeals incurred by the board pursuant to its responsibilities under Minnesota Statutes, chapters 14 and 214.

Fees are reviewed annually by the board and set in accordance with Minnesota Statutes, sections 16A.128 and 214.06, which require boards to be self-sufficient.

Statutory Authority: *MS s 270.41; 270.47*

History: *13 SR 2751; 16 SR 135; 18 SR 1442*

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 four continuing education units or board education units during a four-year period. An accredited Minnesota assessor or senior accredited Minnesota assessor license holder must obtain at least five continuing education units or board education units. 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 units or board education units needed for the license held at the beginning of the educational period.

Subp. 2. Basis of continuing education units. Continuing education units are given in five general categories.

A. Approved assessor educational courses are eligible for continuing education units. The units given for each course are normally awarded on the basis of approximately 0.1 continuing education unit per instructional hour. A complete listing of these courses and the units given for each course is shown in the education bulletin available from the board.

B. Approved assessor educational seminars are eligible for continuing education units. In addition, the annual property valuation short course sponsored by the University of Minnesota is eligible for continuing education units. One-tenth certified education unit or board education unit is given for each instructional hour. Normally, no seminar is approved for credit unless it is at least three instructional hours in length. A complete listing of these courses and the units given for each course is shown in the education bulletin available from the board.

C. Board education units are given for attendance at approved assessment educational or informational conferences. Examples of conferences are those sponsored by the Minnesota Association of Assessing Officers, the Midwestern States Association of Tax Administrators, the North Central Association of Assessing Officers, the National Association of Tax Administrators, and the International Association of Assessing Officers. Normally, 0.5 board education units are given for attendance at these conferences.

D. In addition to the courses, seminars, and conferences in items A to C, the board shall grant board education units for other educational or informational pursuits that enhance the professionalism of the assessor. For purposes of this item, the following would qualify: courses or seminars in management, office practices, employee development, affirmative action, prevention of sexual harassment, computer use, programming, finance, or economics as well as courses or seminars relating directly to the assessment or appraisal field. The sponsor of such courses or seminars may apply directly to the board for board education units approval, or the recipient of the training may apply either before or after the training is received. The board shall examine each course or seminar on its own merits and decide how many board education units are to be awarded. The number of board education units given is based on such factors as length, content, and applicability to the assessment field.

E. At the discretion of the board, board education units may be given for such activities as writing, developing or revising a course or seminar, teaching or assisting in the presentation of a course or seminar, and attendance or involvement in specialized meetings or committees. Board education units 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, seminars, and conferences. Educational credit is not given for any course or seminar that is repeated more than once. An exception to this rule is the property valuation short course. Assessors licensed as certified Minnesota assessors or certified Minnesota assessor specialists may attend this course each year and receive continued education units. Assessors licensed as accredited Minnesota assessors or senior accredited Minnesota assessors may only receive credit for attending two property valuation short courses within a four-year educational period. Approved conferences may also be attended for credit more than twice within an educational period.

Subp. 4. Licensing at a lower level. An accredited Minnesota assessor or senior accredited Minnesota assessor who does not obtain the necessary five continuing education units or board education units within an educational period may be licensed at the level of certified Minnesota assessor specialist if the assessor has obtained at least four continuing education units or board education units. If the assessor has not obtained at least four continued education units or board education units, no license will 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 designation.

Subp. 4a. Record retention. An assessor who does not have the required continuing education units 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 or 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. An assessor whose files have been purged must submit a reinstatement fee, the required license fee, and supply documentation of all required education if the individual wishes to be relicensed.

Subp. 5. Assessor responsibility. The assessor is responsible for providing documentation for courses or seminars completed, conferences attended, or other continued education units or board education units 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.

Statutory Authority: *MS s 270.41; 270.47*

History: *13 SR 2751; 16 SR 135; 18 SR 1442*

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.

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 part 1950.1010 for first issuance of a specific level of license;

B. failure to obtain the necessary continuing education required in part 1950.1040 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; and

G. performing fee appraisals within the assessor's specific assessing jurisdiction.

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. plagiarism of an appraisal narrative of any kind submitted to the board under the license requirements in part 1950.1020;
- C. 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; and
- D. 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; and
- D. performing fee appraisals within the assessor's specific taxing jurisdiction.

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 assessor education credits and designations authorized by the board 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 for-profit 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 sub-

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parts 2 and 4. An assessor who falsifies a license application by not listing outside activities is subject to the penalties shown in subpart 2.

Statutory Authority: *MS s 270.41; 270.47*

History: *13 SR 2751; 16 SR 135; 18 SR 1442*