

## CHAPTER 1950

### BOARD OF ASSESSORS

### LICENSURE

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#### 1950.1000 DEFINITIONS.

*[For text of subpart 1, see MR ]*

Subp 2. [Repealed, 26 SR 1334]

*[For text of subps 3 and 4, see MR ]*

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.

*[For text of subp 6, see MR ]*

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

*[For text of subps 8 and 9, see MR ]*

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

*[For text of subps 11 to 13a, see MR ]*

Subp. 14 [Repealed, 26 SR 1334]

*[For text of subp 15, see MR ]*

Subp. 16 [Repealed, 26 SR 1334]

**Statutory Authority:** *MS s 270 47*

**History:** 26 SR 1334

#### 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

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 270.53, and to persons applying to the board for an assessor's license

**Statutory Authority:** *MS s 270 47*

**History:** 26 SR 1334

#### 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

*[For text of subp 2, see MR ]*

Subp. 3 **Criteria for licensing levels.** There are four established levels of licensure for designated assessing positions. The board shall consider the following criteria.

*[For text of items A to C, see MR]*

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. 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 also available at the State Law Library. The list is subject to frequent change.

*[For text of subp 3a, see MR]*

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 course A, assessment laws, history and procedure,

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.

**Statutory Authority:** *MS s 270.47*

**History:** *26 SR 1334*

### **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.

*[For text of item A, see MR]*

B A passing grade in course B, residential appraisal or a board-approved alternative course such as

(1) IAAO 1, fundamentals of real property appraisal; or

(2) Appraisal Institute, appraisal principles

*[For text of item C, see MR]*

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

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by the IAAO A listing of approved self-directed and correspondence courses is shown in the educational bulletin available from the board

*[For text of items E and F, see M.R.]*

**Statutory Authority:** *MS s 270 47*

**History:** *26 SR 1334*

## 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 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 license 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

*[For text of items C to E, see M.R.]*

**Statutory Authority:** *MS s 270 47*

**History:** *26 SR 1334*

## 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 E

*[For text of item A, see M.R.]*

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 from the Appraisal Institute or its successor organization,

(2) obtaining the designation of residential evaluation specialist (RES) from the International Association of Assessing Officers, or

(3) a four-year degree from an accredited college or university with a major in real estate

*[For text of items C to E, see M.R.]*

**Statutory Authority:** *MS s 270 47*

**History:** *26 SR 1334*

## 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 E.

A An accredited Minnesota assessor license or meeting of all requirements for an accredited Minnesota assessor license

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 the mass appraisal of income producing property IAAO case studies examination. The board may substitute another comprehensive written examination as an alternative to the IAAO case studies examination, or

(5) a 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 item B. 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 or four years of experience and a master's degree in a related field.

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

E. A passing grade on one educational course dealing with the appraisal of income producing property. This course must be in addition to the income appraisal course needed to meet the requirements of the accredited Minnesota assessor license. Approved educational courses for this requirement are: course J, basic income approach to valuation, IAAO 2, appraisal of income producing property, and an IAAO 300 series course relating to the mass appraisal of income producing property or approved alternative.

**Subp. 6 Alternate method for meeting SAMA license requirements.** As an alternative to the accredited Minnesota assessor demonstration narrative appraisal requirement, a person initially applying for a senior accredited Minnesota assessor license may substitute proof of having been awarded a bachelor's, master's, or doctor's degree from an accredited university or college. This subpart is limited to initial applications for a senior accredited Minnesota assessor license that are submitted on or before June 30, 2004.

**Statutory Authority:** *MS s 270.47*

**History:** 26 SR 1334

## **1950.1070 FEES.**

The board shall charge the following fees:

*[For text of items A to D, see MR.]*

E. \$40 for a course challenge examination,

F. \$20 for grading a form appraisal,

G. \$50 for grading a narrative appraisal,

H. \$20 for a reinstatement fee,

I. \$15 for a record retention fee;

J. \$10 for an educational transcript,

K. \$20 for all retests of board sponsored educational courses, and

L. in addition to the fees listed in items A to K, 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.1283, 16A.1285, and 214.06, which require boards to be self-sufficient.

**Statutory Authority:** *MS s 270.47*

**History:** *26 SR 1334*

## **1950.1080 CONTINUING EDUCATION.**

*[For text of subps 1 and 2, see MR]*

**Subp. 3 Repetition of courses, seminars, and conferences.** Educational credit is not given for repeating any course or seminar within a four-year period. 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. Instructors of board-approved courses or seminars receive credit for each course or seminar taught, without limitation based on repetitions within a particular time period.

**Subp. 3a. Exams and challenging exams.** A person who fails two consecutively taken exams for a board-sponsored course must retake the course before taking the exam again. A person may challenge the exam for a board-sponsored class, in order to receive credit for mastering the subject without attending the class. The exams will not be offered within 30 days of the beginning, nor within 30 days of the conclusion of any scheduled offering for the course. If the person fails the challenged exam, they must take the course before retaking the exam.

**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 continuing 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 license.

**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. 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.

*[For text of subp 5, see MR]*

**Subp. 6 Standards of practice requirement for senior accredited Minnesota assessors.** The continuing education requirements under this part for a senior accredited Minnesota assessor include the requirement that a senior accredited Minnesota assessor attend, within each four-year period, at least one four-hour uniform standards

of professional appraisal practice (USPAP) seminar or one standards of professional conduct and ethics seminar

**Statutory Authority:** *MS s 270 47*

**History:** *26 SR 1334*

### 1950.1090 CONDUCT AND DISCIPLINE.

*[For text of subpart 1, see MR ]*

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

*[For text of items A to E, see MR ]*

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

*[For text of items A and B, see MR ]*

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, or

*[For text of item D, see MR ]*

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

*[For text of items A and B, see MR ]*

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 beginning at the later of the 2004 assessment, or in situations where a contract is in effect on March 1, 2002, at the expiration of that contract without giving effect to renewals or extensions that require the agreement of both contracting parties, 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 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.

*[For text of subps 5 and 6, see MR.]*

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. The board may refuse to grant a subsequent annual license to such person, or may suspend a currently valid license issued by the board for that person

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The length of time that the board refuses to grant or suspends a license for this reason is at the board's discretion. The board shall give due consideration to evidence that shows the behavior was intentional and was likely to cause confusion for consumers of appraisal or real estate services or the public generally

**Statutory Authority:** *MS s 270 47*

**History:** *26 SR 1334*