

CHAPTER 1950
BOARD OF ASSESSORS
LICENSURE, EDUCATION, AND CONDUCT

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1950.0100 [Repealed, 13 SR 2751]

1950.0200 [Repealed, 13 SR 2751]

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 [Repealed, 26 SR 1334]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. **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 the person employed under Minnesota Statutes, chapters 270 and 273 as 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 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. **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. [Repealed, 29 SR 1450]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]

Statutory Authority: *MS s 270.47*

History: *13 SR 2751; 18 SR 1442; 26 SR 1334; 29 SR 1450*

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: *13 SR 2751; 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.

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. 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. 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.

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 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 270.41; 270.47*

History: *13 SR 2751; 16 SR 135; 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.

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

C. A passing grade in one elective course. A listing of approved elective courses is shown in the Minnesota State Board of Assessors' Education and Licensing Manual 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. A listing of approved self-directed and correspondence courses is shown in the Minnesota State Board of Assessors' Education and Licensing Manual available from the board.

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; 26 SR 1334; 29 SR 1450*

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 in the Minnesota State Board of Assessors' Education and Licensing Manual, 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.

- 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; 26 SR 1334; 29 SR 1450*

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.

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 an IAAO 300 series course relating to the mass appraisal of residential or income producing properties, or IAAO correspondence course, mass appraisal of residential property, or IAAO 305, computer-assisted mass appraisal model building;
- (4) IAAO 400, assessment administration or approved alternative;
- (5) one elective from the list of approved elective courses shown in the Minnesota State Board of Assessors' Education and Licensing Manual 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;
- (6) a passing grade on course J, basic income approach to valuation, or IAAO 102, income approach to valuation, or an IAAO 300 series course relating to the mass appraisal of income producing properties or approved alternative; and
- (7) completion of the IAAO seminar, standards of professional practice and professional ethics, or approved alternative.

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;
- (3) a four-year degree from an accredited college or university with a major in real estate; or
- (4) submitting a residential form appraisal that has received a passing grade and successful completion of the residential IAAO case studies examination. The board may substitute another comprehensive written examination as an alternative to the IAAO case studies examination.

C. A satisfactory interview by the board.

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

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

Statutory Authority: *MS s 270.41; 270.47*

History: *13 SR 2751; 16 SR 135; 18 SR 1442; 21 SR 1245; 26 SR 1334; 29 SR 1450*

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 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 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. 3. [Repealed, 18 SR 1442]

Subp. 4. [Repealed, 18 SR 1442]

Subp. 5. [Repealed, 18 SR 1442]

Subp. 6. [Repealed, 29 SR 1450]

Statutory Authority: *MS s 270.41; 270.47*

History: *13 SR 2751; 16 SR 135; 18 SR 1442; 21 SR 1245; 26 SR 1334; 29 SR 1450*

1950.1070 [Repealed, L 2003 1Sp1 art 2 s 136]

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 educa-

tion 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 four general categories.

A. Approved assessor educational courses and seminars 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. 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 Minnesota State Board of Assessors' Education and Licensing Manual.

B. 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.

C. In addition to the courses, seminars, and conferences in items A and B, the board shall grant board education units for other educational or informational pursuits that, as determined by the board, 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.

D. 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 repeating any course or seminar within a four-year period. Approved conferences may 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 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 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.

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.

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. Assessors who have not met this requirement and have five continuing education units or board education units may be licensed at the accredited Minnesota assessor level.

Statutory Authority: *MS s 270.41; 270.47*

History: *13 SR 2751; 16 SR 135; 18 SR 1442; 26 SR 1334; 29 SR 1450*

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 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. 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; or

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;

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.

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 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. 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. 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 270.41; 270.47*

History: *13 SR 2751; 16 SR 135; 18 SR 1442; 26 SR 1334; 29 SR 1450*