

1950.1060 SENIOR ACCREDITED MINNESOTA ASSESSOR (SAMA).

Subpart 1. [Repealed, 45 SR 91]

Subp. 2. **Allowed duties; specific requirements for SAMA.** A person with a senior accredited Minnesota assessor license, with at least five years of assessment experience, may perform all duties required in the classification and appraisal of real and personal property for property tax purposes. Requirements to initially obtain licensure as a senior accredited Minnesota assessor are given in items A to G.

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 the appraisal is submitted for grading, 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) successful completion of a board-approved income producing property case studies examination; or

(4) 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. A passing grade in a board-approved assessment administration course with a minimum of 30 hours of instruction.

D. Completion of board-approved management and leadership courses with a minimum of 30 hours of instruction.

E. Five years of assessment experience.

F. Completion of an interview with the board that demonstrates the applicant's knowledge, understanding, and application of appraisal standards.

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

H. Item D does not apply to a licensee who meets the following conditions:

(1) on May 1, 2020, the licensee was licensed as an accredited Minnesota assessor under part 1950.1050; and

(2) on May 1, 2020, the licensee was serving as a county assessor pursuant to the commissioner of revenue's approval on a probationary basis as prescribed by Minnesota Statutes, section 273.061, subdivision 1.

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; 35 SR 2012; 43 SR 1145; 45 SR 91; 48 SR 1055*

Published Electronically: *July 18, 2024*