

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 or in violation of the Code of Conduct and Ethics for Licensed Minnesota Assessors as adopted by the board pursuant to Laws 2005, First Special Session chapter 3, article 1, section 38.

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. falsifying attendance records at a course or seminar;

C. plagiarism of an appraisal narrative of any kind submitted to the board under the license requirements in part 1950.1020;

D. 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

E. 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. 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 of the assessor's course work and all assessor education hours granted by the board used to obtain, upgrade, or keep an assessor's license and all previous levels of licensure 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 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," "accredited Minnesota assessor," or "senior accredited Minnesota assessor;" or the initials "CMA," "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.

Statutory Authority: *MS s 270.41; 270.47*

History: *13 SR 2751; 16 SR 135; 18 SR 1442; 26 SR 1334; 29 SR 1450; 35 SR 2012; 48 SR 1055*

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