

1 Board of Assessors

2

3 Adopted Permanent Rules Relating to Assessor's Licensure,  
4 Education, and Conduct

5

6 Rules as Adopted

7 1950.1000 DEFINITIONS.

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

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

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

13 Subp. 4. **Board education units.** "Board education units"  
14 means alternative educational units approved by the board.

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

19 Subp. 6. **Continuing education units.** "Continuing  
20 education units" means educational units approved by the  
21 University of Minnesota and the board.

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

25 Subp. 8. **Form appraisal.** "Form appraisal" means a written  
26 appraisal of a particular property that briefly describes the  
27 property, and the appraiser's estimate of the property's market  
28 value using accepted appraisal methods and techniques.

29 Subp. 9. **IAAO.** "IAAO" means the International Association  
30 of Assessing Officers.

31 Subp. 10. **Local assessor.** "Local assessor" means a person  
32 employed as an assessor by townships or cities not of the first  
33 class under Minnesota Statutes, section 270.49, 270.493, or  
34 270.494.

35 Subp. 11. **Narrative appraisal.** "Narrative appraisal"

1 means a written appraisal of a particular property that  
2 describes the property in great detail and demonstrates the  
3 appraiser's knowledge of the appraisal process by requiring the  
4 appraiser to analyze facts regarding the property in order to  
5 reach conclusions concerning the property's value using accepted  
6 appraisal methods and techniques.

7 Subp. 12. **Revoke.** "Revoke" means to take away an  
8 assessor's license and all educational credits.

9 Subp. 13. **Short course.** "Short course" means the annual  
10 Property Valuation Short Course for Minnesota Assessors  
11 sponsored by the University of Minnesota, Institute of  
12 Agriculture, Office of Special Projects.

13 Subp. 14. **SREA.** "SREA" means the Society of Real Estate  
14 Appraisers.

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

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

#### 20 1950.1010 PURPOSE AND APPLICATION.

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

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

#### 29 1950.1020 LICENSURE.

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

1 in this part upon employment.

2 Subp. 2. **Term of license.** Assessors' licenses are issued  
3 on a fiscal year basis beginning July 1 of each year and  
4 expiring June 30 of the succeeding year.

5 Subp. 3. **Criteria for licensing levels.** There are four  
6 established levels of licensure for Minnesota assessors. In  
7 establishing the four levels of licensure, and requiring a  
8 specified level of licensure for designated assessing positions,  
9 the board shall consider the following criteria:

- 10 A. total market value of the taxing jurisdiction;  
11 B. population of the taxing jurisdiction;  
12 C. number, value, and type of commercial and  
13 industrial properties within the taxing jurisdiction; and  
14 D. recommendation of the appropriate county assessor.

15 A complete listing of the specific level of licensure  
16 needed for each city and township in Minnesota has been  
17 prepared. This listing, entitled "List of Assessor License  
18 Levels for Minnesota Taxing Jurisdictions," 1989 edition,  
19 Minnesota Board of Assessors, is incorporated by reference into  
20 this rule. The list is available at no cost from the board.  
21 The list is also available at the State Law Library.

22 Subp. 4. **New hires; deadline for upgrading license.** A  
23 taxing jurisdiction requiring an assessor with a designation  
24 greater than certified Minnesota assessor may hire a person with  
25 a designation one level lower than the required designation.  
26 This person has one year from the date of hire to attain the  
27 required level. An assessor who fails to obtain the required  
28 designation must be dismissed.

29 1950.1030 CERTIFIED MINNESOTA ASSESSOR (CMA).

30 A person assisting the assessor of a taxing jurisdiction in  
31 making assessment decisions must obtain the designation of  
32 certified Minnesota assessor within three years of employment.  
33 A local assessor employed by a township or city not requiring a  
34 higher level of licensure as shown in the "List of Assessor  
35 License Levels for Minnesota Taxing Jurisdictions" must be

1 certified before employment. Requirements for certified  
2 Minnesota assessor are given in items A to F.

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

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

7 (1) IAAO 1, fundamentals of real property  
8 appraisal;

9 (2) SREA 101, introduction to appraising real  
10 property;

11 (3) AIREA, basic valuation procedures; or

12 (4) AIREA, residential valuation.

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

16 ~~D. One-year's apprenticeship experience under a  
17 licensed assessor.~~

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

19 ~~F. Or, in lieu of items A, B, and C, successful~~  
20 completion of course A and four self-directed programmed  
21 instruction courses, or correspondence courses, offered by the  
22 IAAO.

23 E. One year's apprenticeship experience under a  
24 licensed assessor.

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

26 1950.1040 CERTIFIED MINNESOTA ASSESSOR SPECIALIST (CMAS).

27 A local assessor employed by a township or city shown on  
28 the "List of License Levels for Minnesota Taxing Jurisdictions"  
29 under the heading "Certified Specialist" must have the  
30 designation of certified Minnesota assessor specialist. A  
31 township or city requiring this level of assessor may hire a  
32 certified Minnesota assessor if the assessor obtains the  
33 required designation within one year of hire. An assessor who  
34 fails to obtain the required designation must be dismissed.  
35 Requirements for certified Minnesota assessor specialist are

1 given in items A to E.

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

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

13           C. A passing grade on one form appraisal.

14           D. Two years of assessment experience.

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

16 1950.1050 ACCREDITED MINNESOTA ASSESSOR (AMA).

17           An assessor employed by a township or city shown on the  
18 "List of Assessor License Levels for Minnesota Taxing  
19 Jurisdictions" under the heading "Accredited" must obtain the  
20 accredited Minnesota assessor designation. A jurisdiction  
21 requiring this level of assessor may hire a certified Minnesota  
22 assessor specialist if the assessor obtains the required  
23 designation within one year of hire. An assessor who fails to  
24 obtain the required designation must be dismissed. Requirements  
25 for accredited Minnesota assessor are given in items A to F.

26           A. A passing grade on the following courses:

27                   (1) course A, assessment laws, history, and  
28 procedures;

29                   (2) course B, residential appraisal or  
30 alternatives as shown in part 1950.1030;

31                   (3) course H, mass appraisal ~~of,~~ or IAAO 301,  
32 mass appraisal of residential properties, or IAAO 302, mass  
33 appraisal of income producing properties;

34                   (4) IAAO 4, assessment administration; and

35                   (5) one elective from the list of approved

1 elective courses shown in the educational bulletin available  
2 from the board.

3           B. Satisfactory attendance at five days of approved  
4 seminars. A list of approved seminars is available from the  
5 board at no cost. An alternate seminar may be substituted if  
6 they receive prior approval of the board. The seminar will only  
7 be approved if the content is appropriate to the enhancement of  
8 the assessor's professional skills.

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

16           D. A satisfactory interview by the board.

17           E. Three years of assessment experience.

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

19 1950.1060 SENIOR ACCREDITED MINNESOTA ASSESSOR (SAMA).

20           Subpart 1. **Basic requirement.** A county assessor or a city  
21 assessor employed by a city shown on the "List of Assessors  
22 License Levels for Minnesota Taxing Jurisdictions" under the  
23 heading "Senior Accredited" must obtain the designation of  
24 senior accredited Minnesota assessor. A county or city  
25 requiring this level of assessor may hire an accredited  
26 Minnesota assessor if the assessor obtains the required  
27 designation within one year of hire. An assessor who fails to  
28 obtain the required designation must be dismissed.

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

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

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



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

5 (1) member, appraisal institute from the American  
6 Institute of Real Estate Appraisers;

7 (2) certified assessment evaluator from the  
8 International Association of Assessing Officers;

9 (3) senior real estate analyst from the Society  
10 of Real Estate Appraisers; or

11 (4) senior real property appraiser from the  
12 Society of Real Estate Appraisers.

13 C. Five years of assessment experience.

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

15 Subp. 3. Contract method for filling SAMA requirements.

16 In addition to the requirements in subpart 2, item A for  
17 obtaining the designation of senior accredited Minnesota  
18 assessor, the board has also approved an alternate or contract  
19 method. The contract consists of obtaining at least 34.6  
20 points. Points are earned according to the schedule shown in  
21 subpart 4. Earning 34.6 points is used in lieu of the  
22 requirements in subpart 2, item B. All other requirements,  
23 including holding or meeting the requirements of the designation  
24 of accredited Minnesota assessor, having five years of assessor  
25 experience, and making application to the board, apply.

26 Subp. 4. Contract points. Contract points are earned as  
27 follows:

28 A. Assessment experience, 0.7 point per year with a  
29 maximum of 5.0 points.

30 B. Assessment/appraisal specialized education,  
31 approximately 0.1 point per hour of instruction with a maximum  
32 of 19.8 points. Education consists of formal courses, seminars,  
33 and workshops. All courses must be taken and the examination  
34 passed or the examination challenged and passed. At least two  
35 of these courses must be income courses. All seminars and  
36 workshops must be attended in their entirety. The complete

1 listing of approved courses, seminars, and workshops and the  
2 contract points earned for each is shown in the educational  
3 bulletin available from the board.

4 C. At least one narrative appraisal must be written  
5 to meet the requirements of the contract method. All appraisals  
6 must receive a passing grade in order to earn points.

7 (1) residential narrative appraisal, 7 points;  
8 and

9 (2) narrative appraisal on an income producing  
10 property such as commercial, industrial, or apartment property,  
11 7 points.

12 D. Projects.

13 (1) Course development. All courses and seminars  
14 must be approved by the board and its education committee.

15 Partial credit may be given for team development or instruction.

16 (a) development of a one-week course, 4.5  
17 points;

18 (b) revision of a one-week course, 2.0  
19 points;

20 (c) development of a two-day seminar, 2.0  
21 points;

22 (d) revision of a two-day seminar, 1.0  
23 point;

24 (e) development of a one-day seminar, 1.0  
25 point; and

26 (f) revision of a one-day seminar, 0.5 point.

27 (2) Course/seminar instruction, as follows:

28 (a) teaching a one-week course, 2.5 points  
29 with a maximum of 5 points;

30 (b) teaching a two-day seminar, 1.0 point;

31 (c) teaching a one-day seminar, 0.5 point;

32 and

33 (d) teaching the short course, 0.5 point  
34 with a maximum of 2.0 points.

35 (3) Successfully completing IAAO computer  
36 assisted mass appraisal track for the certified assessment



1 evaluation designation, 7 points.

2 (4) Successfully passing IAAO case studies  
3 examination, taken after successfully passing IAAO course 302, 7  
4 points.

5 (5) An individual may develop a specific program  
6 of management courses or a similar project for submission to the  
7 board for its consideration, the number of points depending on  
8 the nature of the project, with a maximum of 7 points.

9 (6) Articles published or presentations made, 0.5  
10 point each with a maximum of 2 points:

11 (a) assessment or appraisal-related articles  
12 published in a recognized professional journal;

13 (b) other nonpublished articles may receive  
14 points at the discretion of the board;

15 (c) presentations of an original paper at a  
16 recognized professional conference or convention; and

17 (d) presentations at short course first day,  
18 the IAAO annual conference, or the North Central Region  
19 Association of Assessing Officers annual conference.

20 (7) Points will be given for postsecondary formal  
21 education received at a recognized institution in accordance  
22 with the table in subpart 5. Submission of certificate,  
23 diploma, or course transcript is required.

24 (8) The board may also grant contract points to a  
25 maximum of 7 points for any project submitted to it by an  
26 assessor that enhances the knowledge or professionalism of the  
27 assessment community.

28 Subp. 5. Contract points for postsecondary courses.

29	Quarter	Contract	Semester
30	Credit Hours	Points	Credit Hours
31			
32	15	0.2	10
33	30	0.4	20
34	45	0.6	30
35	60	0.9	40
36	75	1.2	50
37	90	1.5	60
38	AA	1.7	AA
39	105	1.9	70
40	120	2.3	80
41	135	2.7	90
42	150	3.2	100
43	165	3.7	110

1	180	4.2	120
2	BA, BS	5.2	BA, BS
3	195	5.7	130
4	210	6.2	140
5	225	6.8	150
6	MA, PHD	7	MA, PHD

7 1950.1070 FEES.

8 The board shall charge the following fees:

- 9 A. \$75 for a senior accredited Minnesota assessor
- 10 license;
- 11 B. \$50 for an accredited Minnesota assessor license;
- 12 C. \$40 for a certified Minnesota assessor specialist
- 13 license;
- 14 D. \$30 for a certified Minnesota assessor license;
- 15 E. \$15 for a certified Minnesota assessor designation
- 16 application;
- 17 F. \$25 for a certified Minnesota assessor specialist,
- 18 accredited Minnesota assessor, and senior accredited Minnesota
- 19 assessor designation application;
- 20 G. \$40 for a course challenge examination;
- 21 H. \$20 for grading a form appraisal; and
- 22 I. \$50 for grading a narrative appraisal.

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

26 1950.1080 CONTINUING EDUCATION.

27 Subpart 1. Requirement. To maintain a specific level of  
28 licensure, an assessor must take continuing education. A  
29 certified Minnesota assessor or certified Minnesota assessor  
30 specialist license holder must obtain at least four continuing  
31 education units or board education units during a four-year  
32 period. An accredited Minnesota assessor or senior accredited  
33 Minnesota assessor license holder must obtain at least five  
34 continuing education units or board education units. The  
35 four-year educational period begins July 1 of every presidential  
36 election year and ends June 30 of the succeeding presidential  
37 election year. An assessor who upgrades his or her license, for  
38 example, by moving from a certified Minnesota assessor to an

1 accredited Minnesota assessor, during this four-year period must  
2 only obtain the continuing education units or board education  
3 units needed for the license held at the beginning of the  
4 educational period.

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

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

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

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

32 D. In addition to the courses, seminars, and  
33 conferences in items A to C, the board shall grant board  
34 education units for other educational or informational pursuits  
35 that enhance the professionalism of the assessor. For purposes  
36 of this item, the following would qualify: courses or seminars

1 in management, office practices, employee development,  
2 affirmative action, prevention of sexual harassment, computer  
3 use, programming, finance, or economics as well as courses or  
4 seminars relating directly to the assessment or appraisal  
5 field. The sponsor of such courses or seminars may apply  
6 directly to the board for board education units approval, or the  
7 recipient of the training may apply either before or after the  
8 training is received. The board shall examine each course or  
9 seminar on its own merits and decide how many board education  
10 units are to be awarded. The number of board education units  
11 given is based on such factors as length, content, and  
12 applicability to the assessment field.

13           E. At the discretion of the board, board education  
14 units may be given for such activities as writing, developing or  
15 revising a course or seminar, teaching or assisting in the  
16 presentation of a course or seminar, and attendance or  
17 involvement in specialized meetings or committees. Board  
18 education units may be granted in these instances after the  
19 board has reviewed such factors as time, content, professional  
20 level, and appropriateness of the activity.

21           Subp. 3. Repetition of courses, seminars, and conferences.  
22 Educational credit is not given for any course or seminar that  
23 is repeated more than once. An exception to this rule is the  
24 property valuation short course. Assessors licensed as  
25 certified Minnesota assessors or certified Minnesota assessor  
26 specialists may attend this course each year and receive  
27 continued education units. Assessors licensed as accredited  
28 Minnesota assessors or senior accredited Minnesota assessors may  
29 only receive credit for attending two property valuation short  
30 courses within a four-year educational period. Approved  
31 conferences may also be attended for credit more than twice  
32 within an educational period.

33           Subp. 4. Licensing at a lower level. An accredited  
34 Minnesota assessor or senior accredited Minnesota assessor who  
35 does not obtain the necessary five continuing education units or  
36 board education units within an educational period may be

1 licensed at the level of certified Minnesota assessor specialist  
2 if he or she has obtained at least four continuing education  
3 units or board education units. If the assessor has not  
4 obtained at least four continued education units or board  
5 education units, no license will be issued. The issuance of a  
6 certified Minnesota assessor specialist license to an assessor  
7 does not entitle the assessor to work in a taxing jurisdiction  
8 that requires an accredited Minnesota assessor or senior  
9 accredited Minnesota assessor designation.

10 Subp. 5. Assessor responsibility. The assessor is  
11 responsible for providing documentation for courses or seminars  
12 completed, conferences attended, or other continued education  
13 units or board education units earned. The board may require  
14 the assessor to submit proof of attendance, certificates of  
15 completion, educational transcripts, or other documentation it  
16 considers necessary to substantiate the fact that an assessor  
17 has completed the necessary educational requirements.

18 1950.1090 CONDUCT AND DISCIPLINE.

19 Subpart 1. Board's authority. The board may refuse to  
20 grant, suspend, or revoke an assessor's license if the assessor  
21 fails to meet the requirements of subparts 2 to 4, fails to  
22 perform statutory duties, or commits acts detrimental to the  
23 assessment profession.

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

26 A. failure to obtain the necessary education or  
27 experience levels required in part 1950.1010 for first issuance  
28 of a specific level of license;

29 B. failure to obtain the necessary continuing  
30 education required in part 1950.1040 for maintenance of a  
31 specific level of license;

32 C. falsifying educational requirements or making  
33 false statements on an application;

34 D. failure to file or pay Minnesota income taxes;

35 E. failure to pay the required license or application

1 fee; and

2 F. conviction of a felony.

3 Subp. 3. **Suspension of license.** The board may suspend an  
4 assessor's license for the following offenses:

5 A. cheating on a test given in conjunction with an  
6 assessment education course;

7 B. plagiarism of an appraisal narrative of any kind  
8 submitted to the board under the license requirements in part  
9 1950.1020;

10 C. preparing or writing an appraisal narrative for  
11 another person's signature, or contracting with another person  
12 to prepare or write a narrative appraisal that will be submitted  
13 to the board under the license requirements in part 1950.1020;  
14 and

15 D. inefficiency of office or neglect of the statutory  
16 duties of assessors in Minnesota Statutes, chapters 272, 273,  
17 and 274, the result of which is an adverse or injurious impact  
18 on the taxpayers of the assessor's jurisdiction.

19 The length of suspension is at the discretion of the  
20 board. In determining the length of time an assessor's license  
21 may be suspended, the board shall consider such factors as the  
22 assessor's previous record, the severity and impact of the  
23 offense on the assessment community, and the consequence of the  
24 assessor's action on the taxpayers of the assessment  
25 jurisdiction. Upon completion of the suspension, the assessor's  
26 license may be reinstated at the same level held before  
27 suspension if the assessor pays the necessary fees and has  
28 completed the required continuing education.

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

31 A. conviction of a felony while holding a current  
32 assessor's license;

33 B. giving preferential treatment to a taxpayer by  
34 knowingly and intentionally listing property on the tax list at  
35 substantially less than its market value, or misclassifying  
36 property to gain favor or benefit from the taxpayer; and



1 C. unprofessional conduct caused by knowingly and  
2 willingly failing to comply with the duties of assessors in  
3 Minnesota Statutes, chapters 272, 273, and 274, the result of  
4 which is an adverse or injurious impact on the taxpayer of the  
5 assessor's jurisdiction.

6 The board may specify that the revocation is permanent, or  
7 it may specify a period of time after which the assessor may  
8 reapply for a license. If an assessor's license has been  
9 revoked, all assessor education credits and designations  
10 authorized by the board are also revoked and the assessor must  
11 meet all educational requirements of the level of license being  
12 applied for anew. The board shall consider the same factors in  
13 license revocation proceedings as are considered in matters of  
14 license suspension.

15 Subp. 5. **Investigations and proceedings.** An action of the  
16 board taken in conjunction with the suspension or revocation of  
17 an assessor's license must be conducted in accordance with  
18 Minnesota Statutes, sections 214.04 and 214.10. An action of  
19 the board taken in conjunction with refusal to grant, renew,  
20 suspend, or revoke an assessor's license is subject to review  
21 under Minnesota Statutes, chapter 14. A contested case  
22 concerning a board action with regard to the issuance,  
23 suspension, or revocation of an assessor's license is subject to  
24 the provisions of Minnesota Statutes, chapter 14.

25

26 REPEALER. Minnesota Rules, parts 1950.0100 and 1950.0200,  
27 are repealed.