

1 Board of Assessors

2

3 Adopted Permanent Rules Relating to Licensing Requirements for
4 Certified and Accredited Minnesota Assessors

5

6 Rules as Adopted

7 1950.1000 DEFINITIONS.

8 [For text of subps 1 to 3, see M.R.]

9 Subp. 4. **Board education units.** "Board education units"
10 means alternative educational units approved by the board.
11 Normally one instructional hour equals one-tenth educational
12 unit.

13 [For text of subp 5, see M.R.]

14 Subp. 6. **Continuing education units.** "Continuing
15 education units" means educational units approved by the
16 University of Minnesota or other certified postsecondary
17 educational institution and the board. Normally one
18 instructional hour equals one-tenth educational unit.

19 [For text of subps 7 to 12, see M.R.]

20 Subp. 13. **Short course.** "Short course" means the annual
21 Property Valuation Short Course for Minnesota Assessors
22 sponsored by the University of Minnesota, extension special
23 programs.

24 Subp. 13a. **Specific assessing jurisdiction.** "Specific
25 assessing jurisdiction" means the entire political entity;
26 county, city, or town, by whom an assessor is employed or for
27 whom the person is performing the duties of an assessor under
28 contract.

29 [For text of subps 14 to 16, see M.R.]

30 1950.1050 ACCREDITED MINNESOTA ASSESSOR (AMA).

31 An assessor employed by a township or city shown on the
32 "List of Assessor License Levels for Minnesota Taxing
33 Jurisdictions" under the heading "Accredited" must obtain the
34 accredited Minnesota assessor designation. A jurisdiction
35 requiring this level of assessor may hire a certified Minnesota

1 assessor specialist if the assessor obtains the required
2 designation within one year of hire. An assessor who fails to
3 obtain the required designation must be dismissed. Requirements
4 for accredited Minnesota assessor are given in items A to H.

5 A. A passing grade on the following courses:

6 [For text of subitems (1) to (3), see M.R.]

7 (4) IAAO 4, assessment administration or approved
8 alternative; and

9 [For text of subitem (5), see M.R.]

10 B. Satisfactory attendance at five days of approved
11 seminars. A list of approved seminars is available from the
12 board at no cost. Alternate seminars may be substituted if they
13 receive prior approval of the board. The seminars will only be
14 approved if the content is appropriate to the enhancement of the
15 assessor's professional skills.

16 [For text of items C and D, see M.R.]

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

19 [For text of item F, see M.R.]

20 G. Effective January 1, 1995, the following
21 additional requirements are needed to obtain the designation of
22 accredited Minnesota assessor:

23 (1) a passing grade on course J, basic income
24 approach to valuation, or IAAO 2, income approach to valuation,
25 or IAAO 302, mass appraisal of income producing properties, or
26 approved alternative; and

27 (2) completion of the IAAO seminar, standards of
28 professional practice and professional ethics, or approved
29 alternative.

30 H. Effective January 1, 1995, the requirement shown
31 in items A, subitem (5), and B will be combined to require a
32 passing grade on one elective course from the list of approved
33 elective courses shown in the educational bulletin available
34 from the board or satisfactory attendance at five days of
35 approved seminars. A list of approved seminars is available
36 from the board at no cost. Alternate seminars may be

1 substituted if they receive prior approval of the board. The
2 seminars will only be approved if the content is appropriate to
3 the enhancement of the assessor's professional skills.

4 1950.1060 SENIOR ACCREDITED MINNESOTA ASSESSOR (SAMA).

5 [For text of subpart 1, see M.R.]

6 Subp. 2. **Specific requirements for SAMA.** Requirements for
7 senior accredited Minnesota assessor are given in items A to F.

8 [For text of items A and B, see M.R.]

9 C. As an alternative to obtaining a passing grade on
10 a narrative appraisal the applicant may substitute one of the
11 following:

12 (1) successful completion of the IAAO computer
13 assisted mass appraisal track for the certified assessment
14 evaluation designation; or

15 (2) successful completion of both IAAO 302, mass
16 appraisal of income producing property, and the IAAO case
17 studies examination.

18 D. Five years of assessment experience or four years
19 of experience and a master's degree in a related field.

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

21 F. Effective January 1, 1995, a passing grade on one
22 educational course dealing with the appraisal of income
23 producing property is needed to obtain the designation of senior
24 accredited Minnesota assessor. This course must be in addition
25 to the income appraisal course needed to meet the requirements
26 of the accredited Minnesota assessor designation. Approved
27 educational courses for this requirement are: course J, basic
28 income approach to valuation; IAAO 2, appraisal of income
29 producing property; and IAAO 302 mass appraisal of income
30 producing property or approved alternative.

31 Subp. 3. **Contract method for filling SAMA requirements.**

32 In addition to the requirements in subpart 2 for obtaining the
33 designation of senior accredited Minnesota assessor, the board
34 has also approved an alternate or contract method. The contract
35 consists of obtaining at least 34.6 points. Points are earned

1 according to the schedule shown in subpart 4. Earning 34.6
2 points is used in lieu of the requirements in subpart 2, item
3 B. All other requirements, including holding or meeting the
4 requirements of the designation of accredited Minnesota
5 assessor, having five years of assessor experience, and making
6 application to the board, apply.

7 [For text of subps 4 and 5, see M.R.]

8 Subp. 6. **Change in alternate method for meeting SAMA**
9 **designation requirements.** Effective January 1, 1995, subparts
10 3, 4, and 5, are repealed. As an alternative to the
11 requirements shown in subpart 2, items A to E, an assessor may
12 meet the requirement for the senior accredited Minnesota
13 assessor designation by:

14 A. completing the requirements shown in subpart 2,
15 items A, D, E, and F;

16 B. showing proof of having been awarded a bachelor's,
17 master's, or doctor's degree from an accredited university or
18 college; and

19 C. achieving a passing grade on a demonstrative
20 narrative appraisal of an income producing property. An
21 appraisal of a nonincome producing property is not sufficient to
22 meet the requirement of this part. In lieu of this narrative
23 appraisal of an income producing property the applicant may
24 substitute obtaining one of the designations shown in subpart 2,
25 item B.

26 1950.1070 FEES.

27 The board shall charge the following fees:

28 [For text of items A to J, see M.R.]

29 K. \$15 for a record retention fee;

30 L. \$10 for an educational transcript;

31 M. \$20 for all retests of board sponsored educational
32 courses; and

33 N. in addition to the fees listed in items A to M,
34 the board may impose an investigatory surcharge on all license
35 holders. This surcharge will be imposed in an amount sufficient

1 to cover the cost of all investigations and subsequent appeals
2 incurred by the board pursuant to its responsibilities under
3 Minnesota Statutes, chapters 14 and 214.

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

7 1950.1080 CONTINUING EDUCATION.

8 Subpart 1. **Requirement.** To maintain a specific level of
9 licensure, an assessor must take continuing education. A
10 certified Minnesota assessor or certified Minnesota assessor
11 specialist license holder must obtain at least four continuing
12 education units or board education units during a four-year
13 period. An accredited Minnesota assessor or senior accredited
14 Minnesota assessor license holder must obtain at least five
15 continuing education units or board education units. The
16 four-year educational period begins July 1 of every presidential
17 election year and ends June 30 of the succeeding presidential
18 election year. An assessor who upgrades a license, for example,
19 by moving from a certified Minnesota assessor to an accredited
20 Minnesota assessor, during this four-year period must only
21 obtain the continuing education units or board education units
22 needed for the license held at the beginning of the educational
23 period.

24 [For text of subps 2 and 3, see M.R.]

25 Subp. 4. **Licensing at a lower level.** An accredited
26 Minnesota assessor or senior accredited Minnesota assessor who
27 does not obtain the necessary five continuing education units or
28 board education units within an educational period may be
29 licensed at the level of certified Minnesota assessor specialist
30 if the assessor has obtained at least four continuing education
31 units or board education units. If the assessor has not
32 obtained at least four continued education units or board
33 education units, no license will be issued. The issuance of a
34 certified Minnesota assessor specialist license to an assessor
35 does not entitle the assessor to work in a taxing jurisdiction

1 that requires an accredited Minnesota assessor or senior
2 accredited Minnesota assessor designation.

3 [For text of subps 4a and 5, see M.R.]

4 1950.1090 CONDUCT AND DISCIPLINE.

5 [For text of subpart 1, see M.R.]

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

8 [For text of items A to D, see M.R.]

9 E. failure to pay the required license or application
10 fee;

11 F. conviction of a felony; and

12 G. performing fee appraisals within the assessor's
13 specific assessing jurisdiction.

14 [For text of subp 3, see M.R.]

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

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

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

22 C. unprofessional conduct caused by knowingly and
23 willingly failing to comply with the duties of assessors in
24 Minnesota Statutes, chapters 272, 273, and 274, the result of
25 which is an adverse or injurious impact on the taxpayer of the
26 assessor's jurisdiction; and

27 D. performing fee appraisals within the assessor's
28 specific taxing jurisdiction.

29 The board may specify that the revocation is permanent, or
30 it may specify a period of time after which the assessor may
31 reapply for a license. If an assessor's license has been
32 revoked, all assessor education credits and designations
33 authorized by the board are also revoked and the assessor must
34 meet all educational requirements of the level of license being
35 applied for anew. The board shall consider the same factors in

1 license revocation proceedings as are considered in matters of
2 license suspension.

3 [For text of subp 5, see M.R.]

4 Subp. 6. **Outside activities.** Certain activities outside
5 the scope of the assessor's office may give the appearance of a
6 conflict of interest to the taxpayers of the assessor's
7 jurisdiction. These activities include the performance of fee
8 appraisals, tax representation or consultation, real estate
9 sales, insurance sales, and property management. In order to
10 avoid situations which could compromise the integrity of the
11 assessor's office, each assessor applying for a license is
12 required to list on the license application any for-profit
13 outside activities such as those stated above. All employers of
14 assessors engaged in outside activities will be notified of this
15 fact by the board by December 31 of each year. Whether or not
16 the assessor may continue the outside activities shall be a
17 condition of the employer-employee agreement. The board will
18 not specifically prohibit an assessor from engaging in these
19 outside activities, except that no assessor will be allowed to
20 perform fee appraisals within the assessor's specific assessment
21 jurisdiction. An assessor who performs fee appraisals within
22 the assessor's specific assessment jurisdiction will be subject
23 to the disciplinary measures shown in subparts 2 and 4. An
24 assessor who falsifies a license application by not listing
25 outside activities is subject to the penalties shown in subpart
26 2.

27 REPEALER. Minnesota Rules, part 1950.1060, subparts 3, 4, and
28 5, are repealed effective January 1, 1995.