

April 4, 2024

**VIA EFILING ONLY**

James G. Jordan  
Attorney at Law  
Minnesota Department of Revenue  
600 N Robert St  
Saint Paul, MN 55101  
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**Re: *In the Matter of the Proposed Rules of the State Board of Assessors  
Governing Property Tax Assessor Licensure, Education, and  
Conduct, Minnesota Rules, Chapter 1950  
OAH 23-9032-39414; Revisor R-04779***

Dear James Jordan:

Enclosed herewith and served upon you is the **ORDER ON REVIEW OF RULES UNDER MINN. STAT. § 14.26** in the above-entitled matter. The Administrative Law Judge has determined there are no negative findings in these rules.

The Office of Administrative Hearings has closed this file and is returning the rule record so that the Minnesota Department of Revenue can maintain the official rulemaking record in this matter as required by Minn. Stat. § 14.365. Please ensure that the agency's signed order adopting the rules is filed with our office. The Office of Administrative Hearings will request the finalized rules from the Revisor's office following receipt of that order. Our office will then file the adopted rules with the Secretary of State, who will forward one copy to the Revisor of Statutes, one copy to the Governor, and one to the agency for its rulemaking record. The Board will then receive from the Revisor's office three copies of the Notice of Adoption of the rules.

The Board's next step is to arrange for publication of the Notice of Adoption in the State Register. Two copies of the Notice of Adoption provided by the Revisor's office should be submitted to the State Register for publication. A permanent rule without a hearing does not become effective until five working days after a Notice of Adoption is published in the State Register in accordance with Minn. Stat. § 14.27.

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If you have any questions regarding this matter, please contact William Moore at (651) 361-7893, [william.t.moore@state.mn.us](mailto:william.t.moore@state.mn.us) or via facsimile at (651) 539-0310.

Sincerely,

A handwritten signature in black ink, appearing to read 'Majeste Phillip', with a stylized flourish at the end.

MAJESTE PHILLIP  
Legal Specialist

Enclosure

cc: Legislative Coordinating Commission  
Revisor of Statutes

STATE OF MINNESOTA  
OFFICE OF ADMINISTRATIVE HEARINGS

In the Matter of the Proposed Rules of the State Board of Assessors Governing Property Tax Assessor Licensure, Education, and Conduct, *Minnesota Rules*, Chapter 1950

**ORDER ON REVIEW OF  
RULES UNDER  
MINN. STAT. § 14.26**

This matter came before Administrative Law Judge Suzanne Todnem on the application of the Minnesota State Board of Assessors (Board) for a legal review under Minn. Stat. § 14.26 (2022).

On March 1, 2024, the Board filed documents with the Office of Administrative Hearings seeking review and approval of the above-entitled rules under Minn. Stat. § 14.26 and Minn. R. 1400.2310 (2023). On March 5, 14, and 19, 2024, and April 1, 2024, the Board supplemented its filings.

Based upon a review of the written submissions and filings, Minnesota Statutes, Minnesota Rules,

**IT IS HEREBY DETERMINED:**

1. The Board has the statutory authority to adopt the rules.
2. The rules were adopted in compliance with the procedural requirements of Minn. Stat. §§ 14.01-.69 (2022), and Minn. R., 1400.2000-.2570 (2023).
3. The record demonstrates the rules are needed and reasonable.

**IT IS HEREBY ORDERED THAT:**

1. The rules are **APPROVED**.
2. The Board shall consider the technical suggestion in the accompanying Errata sheet prior to finalizing its Order Adopting Rules in compliance with Minn. R. 1400.2090. See updated Exhibit N (March 19, 2024) to the Board's submissions under Minn. Stat. § 14.26.

Dated: April 4, 2024



Suzanne Todnem  
Administrative Law Judge

## ERRATA

1. The Administrative Law Judge recommends two technical changes to the proposed rules. A technical correction is not a defect in the proposed rule; but rather a recommendation that the agency may adopt, if it sees fit, to aid in the administration of the rule.

2. Under the proposed amendments, the Board adds a description of the authority of a person with an accredited Minnesota assessor license to the requirements to obtain licensure. The wording and placement are confusing but are not defects.

3. The Administrative Law Judge recommends an editorial change to the text of the amendments to Minn. R. 1950.1050 (2023). Proposal for consideration: delete “with at least three years of assessment experience,” and move the remaining sentence language below Item D either as a subpart 2 or to its own section, 1950.1051. See Exhibit C, at 2, lines 2.23 – 2.24 (RD4779) (September 18, 2023).

4. Under the proposed amendments, the Board adds a description of the authority of a person with a senior accredited Minnesota assessor license to the requirements to obtain licensure. The wording and placement are confusing but are not defects.

5. The Administrative Law Judge recommends an editorial change to the text of the amendments to Minn. R. 1950.1060. Proposal for consideration: delete “with at least five years of assessment experience,” and move the remaining sentence language below Item H either as a subpart 3 or to its own section, 1950.1061. See Exhibit C, at 3, line 3.7 (RD4779) (September 18, 2023).

6. Such revisions of the text are needed and reasonable and would not be a substantial change from the rule as originally proposed.