Department of Revenue

Proposed Permanent Rules Relating to Assessors' Education and Licensing

1950.1020 LICENSURE.

[For text of subparts 1 and 2, see Minnesota Rules]

Subp. 3. [See repealer.]

Subp. 3a. [See repealer.]

[For text of subpart 4, see Minnesota Rules]

Subp. 5. Reinstatement.

[For text of item A, see Minnesota Rules]

B. A person seeking reinstatement as an accredited Minnesota assessor or senior accredited Minnesota assessor must have successfully completed the current year's Uniform Standards of Professional Appraisal Practice seven-hour update course.

C. B. An applicant for renewal must pay a reinstatement fee in addition to the license fee if the application for renewal is received after June 30.

1950.1030 CERTIFIED MINNESOTA ASSESSOR (CMA).

A person assisting the assessor of a taxing jurisdiction in making exemption, classification, or valuation decisions must obtain licensure as a certified Minnesota assessor. A local assessor employed by a township or city not requiring a higher level of licensure as shown in the "List of Assessor License Levels for Minnesota Taxing Jurisdictions" must obtain licensure as a certified Minnesota assessor. Requirements to initially obtain licensure as a certified Minnesota assessor are given in items A to F.

[For text of items A to F, see Minnesota Rules]

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1950.1035 TEMPORARY LICENSE.

[For text of subparts 1 and 2, see Minnesota Rules]

Subp. 3. **Expiration.** A temporary license under subpart 1 or 2 expires on the second June 30 after issuance, or after the license holder obtains a permanent license, whichever occurs first. An applicant may not obtain more than one temporary license in the applicant's lifetime. The <u>four-year five-year</u> time period during which temporary license holders must obtain accredited Minnesota assessor (AMA) licensure under Minnesota Statutes, section 270C.9901, begins on the date the temporary license is issued.

1950.1040 CERTIFIED MINNESOTA ASSESSOR SPECIALIST (CMAS).

A local assessor employed by a township or city shown on the "List of License Levels for Minnesota Taxing Jurisdictions" under the heading "Certified Specialist" must obtain licensure as a certified Minnesota assessor specialist. Requirements to initially obtain licensure as a certified Minnesota assessor specialist are given in items A to E.

[For text of items A to E, see Minnesota Rules]

1950.1050 ACCREDITED MINNESOTA ASSESSOR (AMA).

A local assessor employed by a township or city shown on the "List of Assessor License Levels for Minnesota Taxing Jurisdictions" under the heading "Accredited" must obtain licensure as an accredited Minnesota assessor. Requirements to initially obtain licensure as an accredited Minnesota assessor are given in items A to D.

A. A certified Minnesota assessor license or meeting the requirements for licensure as a certified Minnesota assessor, plus:

(1) a passing grade in two board-approved income courses with a board-specified minimum number of hours of instruction; and

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(2) a passing grade in a board-approved assessment administration course with a board-specified minimum number of hours of instruction;

(3) a passing grade in 30 hours of elective courses approved by the board; and

(4) completion of a board-approved 15-hour seminar on Uniform Standards of Professional Appraisal Practice no more than five years before applying for an initial accredited Minnesota assessor license. If the seminar was taken more than five years before applying for an initial accredited Minnesota assessor license, the applicant must take the current year Uniform Standards of Professional Appraisal Practice seven-hour update class.

(2) a passing grade on a board-approved course with a minimum of 15 hours of instruction on the assessment of a particular type of property, such as multiunit residential property, agricultural property, lakeshore property, or new construction.

B. A passing grade on one demonstration narrative appraisal, completed no more than five years prior to the date it is submitted for grading. In lieu of this narrative appraisal, the applicant may substitute:

[For text of subitems (1) and (2), see Minnesota Rules]

(3) obtaining the designation of assessment administrative specialist (AAS) or mass appraisal specialist (MAS) from the International Association of Assessing Officers;

[For text of subitems (4) and (5), see Minnesota Rules]

[For text of items C and D, see Minnesota Rules]

1950.1060 SENIOR ACCREDITED MINNESOTA ASSESSOR (SAMA).

Subpart 1. [See repealer.]

Subp. 2. Specific requirements for SAMA. Requirements to initially obtain licensure as a senior accredited Minnesota assessor are given in items A to E.

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[For text of items A and B, see Minnesota Rules]

<u>C.</u> <u>A passing grade in a board-approved assessment administration course with a</u> minimum of 30 hours of instruction.

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

C. E. Five years of assessment experience.

 $\overline{\text{D.} F.}$ Completion of an interview with the board that demonstrates the applicant's knowledge, understanding, and application of appraisal standards.

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

Subp. 3. [Repealed, 18 SR 1442]

Subp. 4. [Repealed, 18 SR 1442]

Subp. 5. [Repealed, 18 SR 1442]

Subp. 6. [Repealed, 29 SR 1450]

1950.1080 CONTINUING EDUCATION.

[For text of subpart 1, see Minnesota Rules]

Subp. 2. **Basis of continuing education hours.** Continuing education hours are given in three general categories.

A. Educational courses or seminars with a minimum of three hours of instruction in assessment or appraisal subjects are eligible for continuing education hours. The sponsor of such courses may apply to the board for continuing education hours approval, or the recipient of the instruction may apply either before or after the course has been given. One continuing education hour is given for each instructional hour.

[For text of items B and C, see Minnesota Rules]

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[For text of subparts 3 to 6, see Minnesota Rules]

REPEALER. Minnesota Rules, parts 1950.1020, subparts 3 and 3a; and 1950.1060, subpart 1, are repealed.