

**CHAPTER 1950**  
**BOARD OF ASSESSORS**  
**LICENSES**

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**1950.0100** [Repealed, 13 SR 2751]

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**LICENSURE, EDUCATION, AND CONDUCT**

**1950.1000 DEFINITIONS.**

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

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

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

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

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

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

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

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

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

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

Subp. 11. **Narrative appraisal.** "Narrative appraisal" means a written appraisal of a particular property that describes the property in great detail and demonstrates the appraiser's knowledge of the appraisal process by requiring the appraiser to analyze facts regarding the property in order to reach conclusions concerning the property's value using accepted appraisal methods and techniques.

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

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

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

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

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

**Statutory Authority:** *MS s 270.47*

**History:** *13 SR 2751*

#### 1950.1010 PURPOSE AND APPLICATION.

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

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

**Statutory Authority:** *MS s 270.47*

**History:** *13 SR 2751*

#### 1950.1020 LICENSURE.

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

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

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

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

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

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

**Statutory Authority:** *MS s 270.47*

**History:** *13 SR 2751*

#### 1950.1030 CERTIFIED MINNESOTA ASSESSOR (CMA).

A person assisting the assessor of a taxing jurisdiction in making assessment decisions must obtain the designation of certified Minnesota assessor within three years of employment. A local assessor employed by a township or city not requiring a higher level of licensure as shown in the "List of Assessor License

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Levels for Minnesota Taxing Jurisdictions” must be certified before employment. Requirements for certified Minnesota assessor are given in items A to F.

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

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

- (1) IAAO 1, fundamentals of real property appraisal;
- (2) SREA 101, introduction to appraising real property;
- (3) AIREA, basic valuation procedures; or
- (4) AIREA, residential valuation.

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

D. Or, in lieu of items A, B, and C, successful completion of course A and four self-directed programmed instruction courses, or correspondence courses, offered by the IAAO.

E. One year’s apprenticeship experience under a licensed assessor.

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

**Statutory Authority:** *MS s 270.47*

**History:** *13 SR 2751*

## **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 have the designation of certified Minnesota assessor specialist. A township or city requiring this level of assessor may hire a certified Minnesota assessor if the assessor obtains the required designation within one year of hire. An assessor who fails to obtain the required designation must be dismissed. Requirements for certified Minnesota assessor specialist are given in items A to E.

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

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

C. A passing grade on one form appraisal.

D. Two years of assessment experience.

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

**Statutory Authority:** *MS s 270.47*

**History:** *13 SR 2751*

## **1950.1050 ACCREDITED MINNESOTA ASSESSOR (AMA).**

An 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 the accredited Minnesota assessor designation. A jurisdiction requiring this level of assessor may hire a certified Minnesota assessor specialist if the assessor obtains the required designation within one year of hire. An assessor who fails to obtain the required designation must be dismissed. Requirements for accredited Minnesota assessor are given in items A to F.

A. A passing grade on the following courses:

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- (1) course A, assessment laws, history, and procedures;
- (2) course B, residential appraisal or alternatives as shown in part 1950.1030;
- (3) course H, mass appraisal, or IAAO 301, mass appraisal of residential properties, or IAAO 302, mass appraisal of income producing properties;
- (4) IAAO 4, assessment administration; and
- (5) one elective from the list of approved elective courses shown in the educational bulletin available from the board.

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

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

D. A satisfactory interview by the board.

E. Three years of assessment experience.

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

**Statutory Authority:** *MS s 270.47*

**History:** *13 SR 2751*

## 1950.1060 SENIOR ACCREDITED MINNESOTA ASSESSOR (SAMA).

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

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

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

B. A passing grade on a demonstration narrative appraisal. This narrative appraisal is in addition to the one that must be written to fulfill the requirements for the accredited Minnesota assessor designation. At least one of these narratives must be of an income-producing property. In lieu of this narrative appraisal, the applicant may substitute obtaining one of the following designations:

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

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

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

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

C. Five years of assessment experience.

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

**Subp. 3. Contract method for filling SAMA requirements.** In addition to the requirements in subpart 2, item A for obtaining the designation of senior accredited Minnesota assessor, the board has also approved an alternate or contract method. The contract consists of obtaining at least 34.6 points. Points are earned according to the schedule shown in subpart 4. Earning 34.6 points is used in lieu of the requirements in subpart 2, item B. All other requirements, including holding or meeting the requirements of the designation of accredited Minnesota assessor, having five years of assessor experience, and making application to the board, apply.

**Subp. 4. Contract points.** Contract points are earned as follows:

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

**B. Assessment/appraisal specialized education, approximately 0.1 point per hour of instruction with a maximum of 19.8 points.** Education consists of formal courses, seminars, and workshops. All courses must be taken and the examination passed or the examination challenged and passed. At least two of these courses must be income courses. All seminars and workshops must be attended in their entirety. The complete listing of approved courses, seminars, and workshops and the contract points earned for each is shown in the educational bulletin available from the board.

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

(1) residential narrative appraisal, 7 points; and

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

**D. Projects.**

(1) **Course development.** All courses and seminars must be approved by the board and its education committee. Partial credit may be given for team development or instruction.

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

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

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

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

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

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

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

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

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

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

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

(3) **Successfully completing IAAO computer assisted mass appraisal track for the certified assessment evaluation designation, 7 points.**

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

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

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

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

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

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

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

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

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

### Subp. 5. Contract points for postsecondary courses.

Quarter Credit Hours	Contract Points	Semester Credit Hours
15	0.2	10
30	0.4	20
45	0.6	30
60	0.9	40
75	1.2	50
90	1.5	60
AA	1.7	AA
105	1.9	70
120	2.3	80
135	2.7	90
150	3.2	100
165	3.7	110
180	4.2	120
BA, BS	5.2	BA, BS
195	5.7	130
210	6.2	140
225	6.8	150
MA, PHD	7	MA, PHD

**Statutory Authority:** *MS s 270.47*

**History:** *13 SR 2751*

### 1950.1070 FEES.

The board shall charge the following fees:

- A. \$75 for a senior accredited Minnesota assessor license;
- B. \$50 for an accredited Minnesota assessor license;
- C. \$40 for a certified Minnesota assessor specialist license;
- D. \$30 for a certified Minnesota assessor license;
- E. \$15 for a certified Minnesota assessor designation application;
- F. \$25 for a certified Minnesota assessor specialist, accredited Minnesota assessor, and senior accredited Minnesota assessor designation application;
- G. \$40 for a course challenge examination;
- H. \$20 for grading a form appraisal; and
- I. \$50 for grading a narrative appraisal.

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

**Statutory Authority:** *MS s 270.47*

**History:** *13 SR 2751*

### **1950.1080 CONTINUING EDUCATION.**

**Subpart 1. Requirement.** To maintain a specific level of licensure, an assessor must take continuing education. A certified Minnesota assessor or certified Minnesota assessor specialist license holder must obtain at least four continuing education units or board education units during a four-year period. An accredited Minnesota assessor or senior accredited Minnesota assessor license holder must obtain at least five continuing education units or board education units. The four-year educational period begins July 1 of every presidential election year and ends June 30 of the succeeding presidential election year. An assessor who upgrades his or her license, for example, by moving from a certified Minnesota assessor to an accredited Minnesota assessor, during this four-year period must only obtain the continuing education units or board education units needed for the license held at the beginning of the educational period.

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

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

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

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

D. In addition to the courses, seminars, and conferences in items A to C, the board shall grant board education units for other educational or informational pursuits that enhance the professionalism of the assessor. For purposes of this item, the following would qualify: courses or seminars in management, office practices, employee development, affirmative action, prevention of sexual harassment, computer use, programming, finance, or economics as well as courses or seminars relating directly to the assessment or appraisal field. The sponsor of such courses or seminars may apply directly to the board for board education units approval, or the recipient of the training may apply either before or after the training is received. The board shall examine each course or seminar on its own merits and decide how many board education units are to be awarded. The number of board education units given is based on such factors as length, content, and applicability to the assessment field.

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

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

**Subp. 4. Licensing at a lower level.** An accredited Minnesota assessor or senior accredited Minnesota assessor who does not obtain the necessary five continuing education units or board education units within an educational period may be licensed at the level of certified Minnesota assessor specialist if he or she has obtained at least four continuing education units or board education units. If the assessor has not obtained at least four continued education units or board education units, no license will be issued. The issuance of a certified Minnesota assessor specialist license to an assessor does not entitle the assessor to work in a taxing jurisdiction that requires an accredited Minnesota assessor or senior accredited Minnesota assessor designation.

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

**Statutory Authority:** *MS s 270.47*

**History:** *13 SR 2751*

### 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.

**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 part 1950.1010 for first issuance of a specific level of license;
- B. failure to obtain the necessary continuing education required in part 1950.1040 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; and
- F. conviction of a felony.

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

D. 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; and

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.

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 assessor education credits and designations authorized by the board 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.

**Statutory Authority:** *MS s 270.47*

**History:** *13 SR 2751*