

**CHAPTER 1950
BOARD OF ASSESSORS
LICENSURE**

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1950.1000 DEFINITIONS.

[For text of subs 1 to 3, see M R]

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

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

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

[For text of subs 7 to 12, see M R]

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

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

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

Statutory Authority: *MS s 270.47*

History: *18 SR 1442*

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 H.

A. A passing grade on the following courses

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

(4) IAAO 4, assessment administration or approved alternative, and

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

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

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

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

[For text of item F, see M R]

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

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

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

H Effective January 1, 1995, the requirement shown in items A, subitem (5), and B will be combined to require a passing grade on one elective course from the list of approved elective courses shown in the educational bulletin available from the board or satisfactory attendance at five days of approved seminars. A list of approved seminars is available from the board at no cost. Alternate seminars may be substituted if they receive prior approval of the board. The seminars will only be approved if the content is appropriate to the enhancement of the assessor's professional skills.

Statutory Authority: *MS s 270 47*

History: *18 SR 1442*

1950.1060 SENIOR ACCREDITED MINNESOTA ASSESSOR (SAMA).

[For text of subpart 1, see M R]

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

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

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

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

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

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

E Application to the board, and the appropriate fee

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

Subp 3 [Repealed, 18 SR 1442]

Subp 4. [Repealed, 18 SR 1442]

Subp 5. [Repealed, 18 SR 1442]

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

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

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

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

Statutory Authority: *MS s 270 47*

History: *18 SR 1442*

1950.1070 FEES.

The board shall charge the following fees:

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

K. \$15 for a record retention fee,

L \$10 for an educational transcript;

M \$20 for all retests of board sponsored educational courses, and

N. in addition to the fees listed in items A to M, the board may impose an investigatory surcharge on all license holders. This surcharge will be imposed in an amount sufficient to cover the cost of all investigations and subsequent appeals incurred by the board pursuant to its responsibilities under Minnesota Statutes, chapters 14 and 214

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: *18 SR 1442*

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 a 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.

[For text of subs 2 and 3, see M R]

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 the assessor 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.

[For text of subs 4a and 5, see M R]

Statutory Authority: *MS s 270 47*

History: *18 SR 1442*

1950.1090 CONDUCT AND DISCIPLINE.

[For text of subpart 1, see M R]

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

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

E failure to pay the required license or application fee,

F conviction of a felony; and

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

[For text of subp 3, see M R]

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

[For text of item A, see M R]

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,

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, and

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

[For text of subp 5, see MR]

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

Statutory Authority: *MS s 270 47*

History: *18 SR 1442*