

**CHAPTER 1950**  
**BOARD OF ASSESSORS**  
**LICENSURE**

1950 1000	DEFINITIONS	1950 1060	SENIOR ACCREDITED MINNESOTA
1950 1030	CERTIFIED MINNESOTA ASSESSOR (CMA)		ASSESSOR (SAMA)
1950 1040	CERTIFIED MINNESOTA ASSESSOR SPECIALIST (CMAS)	1950 1080	CONTINUING EDUCATION
1950 1050	ACCREDITED MINNESOTA ASSESSOR (AMA)	1950 1090	CONDUCT AND DISCIPLINE

**1950.1000 DEFINITIONS.**

*[For text of subps 1 to 12, see MR.]*

Subp 13. [Repealed, 29 SR 1450]

*[For text of subps 13a to 15, see MR.]*

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

**History:** *29 SR 1450*

**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 and B, see MR.]*

C. A passing grade in one elective course. A listing of approved elective courses is shown in the Minnesota State Board of Assessors' Education and Licensing Manual 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. A listing of approved self-directed and correspondence courses is shown in the Minnesota State Board of Assessors' Education and Licensing Manual available from the board.

*[For text of items E and F, see MR.]*

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

**History:** *29 SR 1450*

**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.

A. A certified Minnesota assessor license or meeting of all requirements for a certified Minnesota assessor license.

B. A passing grade on two elective courses. The list of approved elective courses is available in the Minnesota State Board of Assessors' Education and Licensing Manual, available from the board at no cost. These courses must not have been used to meet the educational requirements of the certified Minnesota assessor license. 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.

[For text of items C to E, see MR ]

**Statutory Authority:** MS s 270.47

**History:** 29 SR 1450

#### 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 E

A A passing grade on the following courses

[For text of subitems (1) to (3), see MR ]

(4) IAAO 400, assessment administration or approved alternative,

(5) one elective from the list of approved elective courses shown in the Minnesota State Board of Assessors' Education and Licensing Manual 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;

(6) a passing grade on course J; basic income approach to valuation, or IAAO 102, income approach to valuation, or an IAAO 300 series course relating to the mass appraisal of income producing properties or approved alternative; and

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

B A passing grade on one demonstration narrative appraisal. In lieu of this narrative appraisal, the applicant may substitute

(1) obtaining the designation of SRA from the Appraisal Institute or its successor organization;

(2) obtaining the designation of residential evaluation specialist (RES) from the International Association of Assessing Officers;

(3) a four-year degree from an accredited college or university with a major in real estate, or

(4) submitting a residential form appraisal that has received a passing grade and successful completion of the residential IAAO case studies examination. The board may substitute another comprehensive written examination as an alternative to the IAAO case studies examination.

[For text of items C to E, see MR ]

**Statutory Authority:** MS s 270.47

**History:** 29 SR 1450

#### 1950.1060 SENIOR ACCREDITED MINNESOTA ASSESSOR (SAMA).

[For text subs 1 and 2, see MR ]

Subp. 6 [Repealed, 29 SR 1450]

**Statutory Authority:** MS s 270.47

**History:** 29 SR 1450

#### 1950.1080 CONTINUING EDUCATION.

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

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

A Approved assessor educational courses and seminars 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. 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 Minnesota State Board of Assessors' Education and Licensmg Manual.

B 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.

C In addition to the courses, seminars, and conferences in items A and B, the board shall grant board education units for other educational or informational pursuits that, as determined by the board, 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.

D 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 repeating any course or seminar within a four-year period. Approved conferences may be attended for credit more than twice within an educational period. Instructors of board-approved courses or seminars receive credit for each course or seminar taught, without limitation based on repetitions within a particular time period.

Subp. 3a **Exams and challenging exams.** A person who fails two consecutively taken exams for a board-sponsored course must retake the course before taking the exam again. A person may challenge the exam for a board-sponsored class, in order to receive credit for mastering the subject without attending the class. The exams will not be offered within 30 days of the beginning, nor within 30 days of the conclusion of any scheduled offering for the course. If the person fails the challenged exam, they must take the course before retaking the exam.

Subp. 4 **Licensing at a lower level.** An accredited Minnesota assessor of senior accredited Minnesota assessor who does not obtain the necessary five continuing education units or board education units or does not successfully complete the weeklong Minnesota Laws course sponsored by the Department of Revenue and required in Minnesota Statutes, section 273.0755, 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 continuing 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 license.

*[For text of subps 4a and 5, see MR]*

Subp. 6. **Standards of practice requirement for senior accredited Minnesota assessors.** The continuing education requirements under this part for a senior accredited Minnesota assessor include the requirement that a senior accredited Minnesota

assessor attend, within each four-year period, at least one four-hour uniform standards of professional appraisal practice (USPAP) seminar or one standards of professional conduct and ethics seminar. Assessors who have not met this requirement and have five continuing education units or board education units may be licensed at the accredited Minnesota assessor level

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

**History:** *29 SR 1450*

**1950.1090 CONDUCT AND DISCIPLINE.**

*[For text of subpart 1, see MR]*

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 parts 1950 1030 to 1950.1060 for first issuance of a specific level of license,

B. failure to obtain the necessary continuing education required in part 1950 1080 for maintenance of a specific level of license,

*[For text of items C to G, see MR]*

*[For text of subps 3 to 7, see MR]*

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

**History:** *29 SR 1450*