

**1950.1020 LICENSURE.****Subpart 1. Basic requirement for licensure.**

A. Except as provided in subpart 4, no person shall be employed as a city, county, or local assessor without being licensed as qualified by the board.

B. Except as provided in subpart 4, no person shall be employed to work under the supervision of a licensed assessor to assist in making exemption, classification, or valuation decisions without being licensed as qualified by the board.

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 designated assessing positions. In determining the appropriate level of licensure, the board shall, on a ten-year cycle, review and consider the following criteria in addition to other data the board deems relevant:

- A. total market value of the taxing jurisdiction;
- B. number, value, types, and complexities of properties within the taxing jurisdiction; and
- C. input 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. The latest edition of this listing, entitled "List of Assessor License Levels for Minnesota Taxing Jurisdictions," Minnesota Board of Assessors, existing as of December 1 each year, is annually incorporated by reference into this rule. The list is available at no cost from the board. The list is subject to change.

Subp. 3a. **Review of licensing levels.** A county assessor may request that the board review the licensing level for a specific taxing jurisdiction within the assessor's county. The request must be in writing and should state the specific reasons the county assessor is requesting the review.

Subp. 4. **New hires; deadline for obtaining and upgrading license.** County and city assessors must be licensed as of the date of employment, and must obtain licensure at the level required for the position within two years from the date of employment. The commissioner of revenue shall not approve the appointment of a county or city assessor to the remainder of a four-year term if that person has not obtained licensure at the required level within two years of the person's probationary appointment as county or city assessor.

A local assessor must be licensed at the date of employment, except that a city, other than a city of the first class, or township requiring an assessor with a license level greater than that of a certified Minnesota assessor may hire a person with a license one level lower

than the required level, and this person has one year from the date of hire to attain the required license. A local assessor who fails to obtain the required license within the one-year period must be dismissed.

Every person employed by an assessor to assist in making exemption, classification, or valuation decisions must become licensed at the level required for that position within three years from the date of employment. A person employed to assist an assessor in making exemption, classification, or valuation decisions who does not obtain the required license within the time allowed must be dismissed.

Subp. 5. **Reinstatement.** Before a license will be issued to a person who has not been licensed for a period of five years or more, that person must:

A. successfully complete a board-approved Minnesota assessment laws and procedures course;

B. pay a reinstatement fee;

C. pay the appropriate license fee; and

D. supply documentation of having completed all required continuing education requirements for the most recent four-year period.

**Statutory Authority:** *MS s 270.41; 270.47*

**History:** *13 SR 2751; 16 SR 135; 26 SR 1334; 35 SR 2012*

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