

Office of the Revisor of Statutes

Administrative Rules



TITLE: Adopted Permanent Rules Governing Licensure, Education, and Conduct of Assessors

AGENCY: Board of Assessors

REVISOR ID: R-4375

MINNESOTA RULES: Chapter 1950



The attached rules are approved for
filing with the Secretary of State

A handwritten signature in black ink that reads "Lauren C. Bethke".

Lauren C. Bethke
Assistant Revisor

192995

1.1 **Board of Assessors**

1.2 **Adopted Permanent Rules Governing Licensure, Education, and Conduct of Assessors**

1.3 **1950.1020 LICENSURE.**

1.4 Subpart 1. **Basic requirement for licensure.**

1.5 A. Except as provided in subparts 4 and 5, no person shall be employed as a city,
1.6 county, or local assessor without being licensed as qualified by the board.

1.7 B. Except as provided in subparts 4 and 5, no person shall be employed to work
1.8 under the supervision of a licensed assessor to assist in making exemption, classification,
1.9 or valuation decisions without being licensed as qualified by the board.

1.10 *[For text of subp 2, see M.R.]*

1.11 Subp. 3. **Criteria for licensing levels.** There are four established levels of licensure
1.12 for designated assessing positions. In determining the appropriate level of licensure, the
1.13 board shall, on a ten-year cycle, review and consider the following criteria in addition to
1.14 other data the board deems relevant:

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

1.16 C. input of the appropriate county assessor.

1.17 A complete listing of the specific level of licensure needed for each city and township
1.18 in Minnesota has been prepared. The latest edition of this listing, entitled "List of Assessor
1.19 License Levels for Minnesota Taxing Jurisdictions," Minnesota Board of Assessors, existing
1.20 as of December 1 each year, is annually incorporated by reference into this part. The list is
1.21 available at no cost from the board. The list is subject to change.

1.22 *[For text of subp 3a, see M.R.]*

1.23 Subp. 4. **New hires; initial registration and deadline for obtaining and upgrading**
1.24 **license.** County and city assessors must be licensed as of the date of employment, and must

2.1 obtain licensure at the level required for the position within two years from the date of
2.2 employment. The commissioner of revenue shall not approve the appointment of a county
2.3 or city assessor to the remainder of a four-year term if that person has not obtained licensure
2.4 at the required level within two years of the person's probationary appointment as county
2.5 or city assessor.

2.6 A local assessor must be licensed at the date of employment, except that a city, other
2.7 than a city of the first class, or township requiring an assessor with a license level greater
2.8 than that of a certified Minnesota assessor may hire a person with a license one level lower
2.9 than the required level, and this person has one year from the date of hire to attain the
2.10 required license. A local assessor who fails to obtain the required license within the one-year
2.11 period must be dismissed.

2.12 Every person employed by an assessor to assist in making exemption, classification,
2.13 or valuation decisions who is not yet licensed is required to register with the board within
2.14 30 days of hire, and must become licensed at the level required for that position within three
2.15 years from the date of employment. A person employed to assist an assessor in making
2.16 exemption, classification, or valuation decisions who does not obtain the required license
2.17 within the time allowed must be dismissed.

2.18 **Subp. 5. Reinstatement.**

2.19 A. Before a license will be issued to a person who has not been licensed for a
2.20 period of five years or more, that person must:

2.21 (1) have successfully completed a board-approved Minnesota assessment
2.22 laws and procedures course within the previous five years;

2.23 (2) pay a reinstatement fee;

2.24 (3) pay the appropriate license fee; and

3.1 (4) supply documentation of having completed all required continuing
3.2 education requirements for the most recent four-year period.

3.3 B. A person seeking reinstatement as an Accredited Minnesota Assessor or Senior
3.4 Accredited Minnesota Assessor must have successfully completed the current year's Uniform
3.5 Standards of Professional Appraisal Practice seven-hour update course.

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

3.8 **1950.1030 CERTIFIED MINNESOTA ASSESSOR (CMA).**

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

3.15 A. A passing grade in a board-approved Minnesota assessment laws and procedures
3.16 course taken within the previous five years.

3.17 *[For text of items B to F, see M.R.]*

3.18 **1950.1035 TEMPORARY LICENSE.**

3.19 Subpart 1. **Military.**

3.20 A. An applicant for a temporary military assessor's license shall submit an
3.21 application under Minnesota Statutes, section 197.4552, accompanied by payment of the
3.22 license fee. The applicant shall supply the board with evidence of all of the following:

3.23 (1) military status as:

3.24 (a) an active duty military member;

4.1 (b) a spouse of an active duty military member; or

4.2 (c) a veteran with confirmation of an honorable or general discharge
4.3 status within the two years preceding the date of temporary military certificate application;

4.4 (2) current assessor licensure, certification, or permit in another state, with
4.5 no history of disciplinary action; and

4.6 (3) a current criminal background study ~~with no criminal conviction that is~~
4.7 ~~determined by the board to adversely affect the applicant's ability to perform the duties of~~
4.8 ~~an assessor that does not include conviction of a crime that, if committed by an applicant~~
4.9 ~~or licensee in Minnesota, would violate part 1950.1090, subpart 2, item C, D, or F, or subpart~~
4.10 ~~4, item A, or Minnesota Statutes, section 270.41, subdivision 3, paragraph (a), clause (4).~~

4.11 B. The board shall evaluate the information required under this subpart at its next
4.12 regularly scheduled meeting. If the applicant meets the requirements under this subpart, the
4.13 board shall issue a temporary license and notify the applicant.

4.14 Subp. 2. **Certified General Appraiser (CGA) Level Appraisers.** Upon application
4.15 to the board, a Minnesota appraiser licensed by the Department of Commerce at the certified
4.16 general appraiser (CGA) level shall be granted a temporary Certified Minnesota Assessor
4.17 (CMA) license.

4.18 Subp. 3. **Expiration.** A temporary license under subpart 1 or 2 expires on the second
4.19 June 30 after issuance, or after the license holder obtains a permanent license, whichever
4.20 occurs first. An applicant may not obtain more than one temporary license in the applicant's
4.21 lifetime. The four-year time period during which temporary license holders must obtain
4.22 Accredited Minnesota Assessor (AMA) licensure under Minnesota Statutes, section
4.23 270C.9901, begins on the date the temporary license is issued.

5.1 **1950.1040 CERTIFIED MINNESOTA ASSESSOR SPECIALIST (CMAS).**

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

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

5.7 C. A passing grade on one residential form appraisal, completed no more than
5.8 five years prior to the date it is submitted for licensure under this part.

5.9 *[For text of items D and E, see M.R.]*

5.10 **1950.1050 ACCREDITED MINNESOTA ASSESSOR (AMA).**

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

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

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

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

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

5.23 (4) completion of a board-approved 15-hour seminar on Uniform Standards
5.24 of Professional Appraisal Practice no more than five years before applying for an initial

6.1 Accredited Minnesota Assessor license. If the seminar was taken more than five years before
6.2 applying for an initial Accredited Minnesota Assessor license, the applicant must take the
6.3 current year Uniform Standards of Professional Appraisal Practice seven-hour update class.

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

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

6.9 (2) obtaining the designation of residential evaluation specialist (RES) or
6.10 certified assessment evaluator (CAE) from the International Association of Assessing
6.11 Officers;

6.12 (3) obtaining the designation of assessment administrative specialist (AAS)
6.13 from the International Association of Assessing Officers;

6.14 (4) a four-year degree with a major in real estate from an accredited college
6.15 or university; or

6.16 (5) submitting a residential form appraisal completed no more than five years
6.17 prior to the date it is submitted for licensure under this part that has received a passing grade
6.18 and successful completion of a board-approved residential case studies examination.

6.19 C. Three years of assessment experience.

6.20 ~~D. In addition to the requirements in items A to C and E, the board may require~~
6.21 ~~all applicants to obtain a passing grade on a board-approved comprehensive examination,~~
6.22 ~~complete an interview by the board that demonstrates the applicant's knowledge,~~
6.23 ~~understanding, and application of appraisal standards, or both.~~

~~If the board requires applicants to take an examination, complete an interview, or both, the board must publish notice of the requirement and whether the requirement continues until further notice. The notice must be published in the board minutes and on the board's Web site at least 180 days before the date the additional requirements take effect.~~

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

1950.1060 SENIOR ACCREDITED MINNESOTA ASSESSOR (SAMA).

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

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

[For text of item A, see M.R.]

B. A passing grade on a demonstration narrative appraisal. This narrative appraisal must have been completed no more than five years prior to the date the appraisal is submitted for grading, and is in addition to the one that must be written to fulfill the requirements for the accredited Minnesota assessor license. At least one of these narratives must be of an income-producing property. In lieu of this narrative appraisal, the applicant may substitute one of the following:

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

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

(3) successful completion of a board-approved income producing property case studies examination; or

(4) a demonstration narrative appraisal of income-producing property developed for use in Minnesota Tax Court, or higher Minnesota court, that is introduced as

evidence of value and is the subject of testimony by the preparer, if upon review the board determines that preparation of this appraisal required substantially the same expertise, or more, as would preparation of the demonstration narrative appraisal described in this item. This appraisal must have been introduced as evidence no more than five years prior to the date of the application on which it is listed.

C. Five years of assessment experience.

D. Completion of an interview with the board that demonstrates the applicant's knowledge, understanding, and application of appraisal standards.

~~E. In lieu of, or in addition to, the requirements in items A to D and F, the board may require that all applicants obtain a passing grade on a board-approved comprehensive examination. If the board requires applicants to take an examination, the board must publish notice of this requirement and whether the requirement continues until further notice. The notice must be published in the board minutes and on the board's Web site at least 180 days before the date the examination requirement takes effect.~~

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

[For text of subps 3 to 6, see M.R.]

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 50 continuing education hours during a four-year period. An accredited Minnesota assessor or senior accredited Minnesota assessor license holder must obtain at least 60 continuing education hours. Any assessment-related seminar or coursework mandated by statute qualifies for continuing education hours. 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

9.1 moving from a certified Minnesota assessor to an accredited Minnesota assessor, during
9.2 this four-year period must only obtain the continuing education hours needed for the license
9.3 held at the beginning of the educational period.

9.4 *[For text of subp 2, see M.R.]*

9.5 Subp. 3. **Repetition of courses and seminars.** Continuing education hours are not
9.6 given to assessors for repeating any course or seminar within a four-year educational period.
9.7 Instructors of board-approved courses or seminars may not report continuing education
9.8 hours for repeating any course or seminar taught within a four-year educational period.

9.9 Subp. 3a. [Repealed, 35 SR 2012]

9.10 Subp. 4. **Licensing at a lower level.** An accredited Minnesota assessor or senior
9.11 accredited Minnesota assessor who does not obtain the necessary 60 continuing education
9.12 hours or does not successfully complete the weeklong Minnesota Laws course sponsored
9.13 by the Department of Revenue and required in Minnesota Statutes, section 273.0755, within
9.14 an educational period may be licensed at the level of certified Minnesota assessor specialist
9.15 if the assessor has obtained at least 50 continuing education hours. If the assessor has not
9.16 obtained at least 50 continuing education hours, a license must not be issued. The issuance
9.17 of a certified Minnesota assessor specialist license to an assessor does not entitle the assessor
9.18 to work in a taxing jurisdiction that requires an accredited Minnesota assessor or senior
9.19 accredited Minnesota assessor license.

9.20 Subp. 4a. [See repealer.]

9.21 *[For text of subps 5 and 6, see M.R.]*

9.22 **REPEALER.** Minnesota Rules, part 1950.1080, subpart 4a, is repealed.

March 6, 2019

VIA EMAIL ONLY

Nancy Breems
Secretary of State, Elections Division
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100 Rev Dr Martin Luther King Jr Blvd
St. Paul, Minnesota 55155-1299
official.documents@state.mn.us

**Re: *In the Matter of the Minnesota State Board of Assessors'
Amendments to Rules Governing Licensure, Trainee Registration,
Record Retention, etc.***
OAH 8-9032-35708; Revisor 4375

Dear Ms. Breems:

Enclosed for filing is an electronic copy of the above-entitled adopted rules.

Please send the agency copy of the rules to:

Kyle Gustafson
Supervising Attorney
Minnesota State Board of Assessors
Appeals and Legal Services Division
Minnesota Department of Revenue
600 N Robert St
Saint Paul, MN 55164

If you have any questions regarding this matter, please contact Ian Lewenstein at (651) 361-7857, ian.lewenstein@state.mn.us or via facsimile at (651) 539-0310.

Sincerely,



Ian Lewenstein
Legal Assistant

Enclosures

cc: Kyle Gustafson (via email)