

Minnesota Attorney General: Administrative Rules Proceedings

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Version 3
August 20, 2018

RULE REVIEW CHECKLIST

File No. 1590 Docket No. 05.0009.0140

DATE RECEIVED 4-14-89 ADOPTED W/O HEARING X

REVIEW DATE 4-24-89 EMD EMERGENCY RULE _____

DUE DATE 4-28-89 REVISOR APPROVED ✓

APPROVED 4/27/89 REVISOR DISAPPROVED _____

DISAPPROVED _____ FILED W/SEC. OF STATE _____

WITHDRAWN _____ RETURNED TO AGENCY _____

✓ Rule as adopted (4 copies)

✓ Notice to Solicit Outside Information/Opinion (if applicable)
- 5/9/88 Date published in State Register
- yes Comments

~~Petition for Adoption of a Rule (if applicable)~~

✓ Board's Authorizing Resolution
- 1/9/89 Date adopted

✓ Proposed Rule
- yes Revisor's Certificate

✓ Notice of Intent to Adopt Rule
- 270.47 - Ch 718 and 7 Sect 2 Statutory Authority
- no Small Business Statement
- no Expenditure of public money statement
- yes Signature

✓ Statement of Need and Reasonableness (if applicable)
- no Small Business Statement
- yes Fees - § 16A.128

✓ Affidavit of Mailing Notice of Intent to Adopt Rule
- 2/17/89 Date (30)/25 days before adoption
- OK Notice attached
- _____ ~~Copy of rule or summary attached~~

✓ Publication in State Register
- 2/21/89 Date (30)/25 days before adoption

_____ 180-day deadline from:
- 7 days Effective date of law requiring rule (14.12) (both rules)
- 3/23/89 end of comment period (§ 14.26) (rules without hearing)
- _____ ~~effective date of statutory authority (§ 14.29) (emergency rules)~~

✓ Resolution Adopting
- 4/13/89 Date adopted

✓ Findings of Fact, Conclusions & Order Adopting
- 4/13/89 Date Supp order 4/27/89

✓ Written requests, submissions or comments 3

✓ Declaration of attorney
- J. Neher Name of SAAG representing agency

✓ List of assessor license levels

✓ ~~Notice of Submission to Atty. Gen. (if applicable)~~

✓ Publication "Equal Eyes"

✓ ~~Aff. of Mailing Notice to Atty. Gen. (if applicable)~~

SF-00006-05 (4/86)

DEPARTMENT : ATTORNEY GENERAL

STATE OF MINNESOTA

Office Memorandum

DATE : April 28, 1989

TO : JAMES W. NEHER
Special Assistant Attorney General

FROM : CHRISTIE B. ELLER
Assistant Attorney General

PHONE : 6-9421

SUBJECT : In the Matter of the Adopted Permanent Rules Relating to Assessor's Licensure, Education, and Conduct

The above-referenced rule has been approved as to its legality by the Attorney General on April 27, 1989.

Enclosed is the agency's copy of the approved rule. This office has already filed two copies with the Secretary of State who will forward one copy to the Revisor of Statutes. The fourth is being retained by this division of the Attorney General's Office for its records.

Also enclosed are any petitions, requests, submission or comments received by the agency and any extra copies of documents which the agency submitted to the Attorney General.

In order for a permanent rule without a hearing to become effective, your agency must publish a notice of adoption in the State Register in accoradance with Minn. Stat. § 14.27. An emergency rule becomes effective five working days after approval by the Attorney General; however, the agency must publish a notice in the State Register in accordance with Minn. Stat. § 14.34.

If you have any questions in this regard, please contact me.

CBE:klk
Enclosures

cc: Maryanne Hruby
Executive Director
Legislative Commission to Review
Administrative Rules

William Brown
Chief Administrative Law Judge
Office of Administrative Hearings

Board of Assessors

Adopted Permanent Rules Relating to Assessor's Licensure, Education, and Conduct

Rules as Adopted

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"

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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.

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.

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

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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.

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 Levels for Minnesota Taxing Jurisdictions" must be

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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. ~~One-year's-apprenticeship-experience-under-a licensed-assessor.~~

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

~~F.~~ 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.

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

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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.

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:

(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 ~~of~~, 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

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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.

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

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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

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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

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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:

(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

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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

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.

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

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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

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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

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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.

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

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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

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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.

REPEALER. Minnesota Rules, parts 1950.0100 and 1950.0200, are repealed.

Approved
by Revisor _____

STATE OF MINNESOTA
DEPARTMENT OF STATE
FILED
APR 28 1989
Joan Anderson Growe
Secretary of State
10:13 AM

APPROVED AS TO FORM AND LEGALITY
April 27 1989
HUBERT H. HUMPHREY, III
ATTORNEY GENERAL
BY Christie B Eller
ASSISTANT ATTORNEY GENERAL

SF-00006-03

STATE OF MINNESOTA

DEPARTMENT OF REVENUE

Office Memorandum

TO: Regional Directors
Minnesota Association of Assessing Officers

DATE: April 27, 1988

FROM: Gerald Garski, Executive Secretary
Board of Assessors

PHONE: (612) 642-0481

SUBJECT: PROPOSED RULES

Enclosed please find a notice which states that the Board of Assessors intends to write rules governing the education, licensing and discipline of assessors. The Board is seeking comments concerning the content of these rules. In order to publicize this fact, it would be helpful to read this notice at your next regional meeting.

In addition to the avenues of comment listed on this notice, the Board intends to hear comments at the Summer Seminar in St. Cloud on June 1. The Board will have a room in the Holiday Inn and Board members will be available to gather information from interested persons. All interested persons are encouraged to submit comments.

Thank you for your co-operation in this matter.

BOARD OF ASSESSORS

Notice of Intent to Solicit Outside Information and Opinions Regarding Proposed Rules Governing the Education, Licensing, and Discipline of Assessors.

Notice is hereby given that the Board of Assessors is seeking information or opinions from outside sources in preparing to promulgate rules governing the education, licensing and discipline of assessors. The adoption of these rules is authorized by Minnesota Statute 270.41 (c), which states that the Board of Assessors may adopt rules under chapter 14 defining or interpreting the grounds for refusing to grant or renew, suspend or revoke, an assessor's license.

The Board of Assessors requests information and comments concerning the subject matter of these proposed rules. Interested persons or groups may submit statements, data or views orally, or in writing. Written statements should be addressed to:

Gerald D. Garski
Minnesota Department of Revenue
Board of Assessors
Mail Station 3340
St. Paul, Minnesota 55146-3340

Oral statments will be received during regular business hours over the telephone at (612) 642-0483 and in person at:

Brown and Bigelow Building
Garden Level, Suite 10
450 North Syndicate Street
St. Paul, Minnesota 55104

All statements of information and comment shall be accepted until June 15, 1988. Any written material received by the Board of Assessors shall become part of the record in the event that the rules are promulgated.

Gerald D. Garski, Executive Secretary
Board of Assessors

Adopted Rules

Secretary of State

Adopted Permanent Rules Relating to Bonding of Vendors

The rules proposed and published at *State Register*, Volume 12, Number 34, pages 1746-1748, February 22, 1988 (12 S.R. 1746) are adopted as proposed.

Waste Management Board

Adopted Permanent Rules Relating to Waste Tire Dump Abatement

The rules proposed and published at *State Register*, Volume 12, Number 33, pages 1704-1710, February 15, 1988 (12 S.R. 1704) are adopted as proposed.

Official Notices

Pursuant to the provisions of Minnesota Statutes § 14.10, an agency, in preparing proposed rules, may seek information or opinion from sources outside the agency. Notices of intent to solicit outside opinion must be published in the *State Register* and all interested persons afforded the opportunity to submit data or views on the subject, either orally or in writing.

The *State Register* also publishes other official notices of state agencies, notices of meetings, and matters of public interest.

Board of Assessors

Notice of Intent to Solicit Outside Information and Opinions Regarding Proposed Rules Governing the Education, Licensing, and Discipline of Assessors

Notice is hereby given that the Board of Assessors is seeking information or opinions from outside sources in preparing to promulgate rules governing the education, licensing and discipline of assessors. The adoption of these rules is authorized by *Minnesota Statute* 270.41 (c), which states that the Board of Assessors may adopt rules under chapter 14 defining or interpreting the grounds for refusing to grant or renew, suspend or revoke, an assessor's license.

The Board of Assessors requests information and comments concerning the subject matter of these proposed rules. Interested persons or groups may submit statements, data or views orally, or in writing. Written statements should be addressed to:

Gerald D. Garski
Minnesota Department of Revenue
Board of Assessors
Mail Station 3340
St. Paul, Minnesota 55146-3340

Oral statements will be received during regular business hours over the telephone at (612) 642-0483 and in person at:

Brown and Bigelow Building
Garden Level, Suite 10
450 North Syndicate Street
St. Paul, Minnesota 55104

All statements of information and comment shall be accepted until June 15, 1988. Any written material received by the Board of Assessors shall become part of the record in the event that the rules are promulgated.

Gerald D. Garski, Executive Secretary
Board of Assessors

Ethical Practices Board

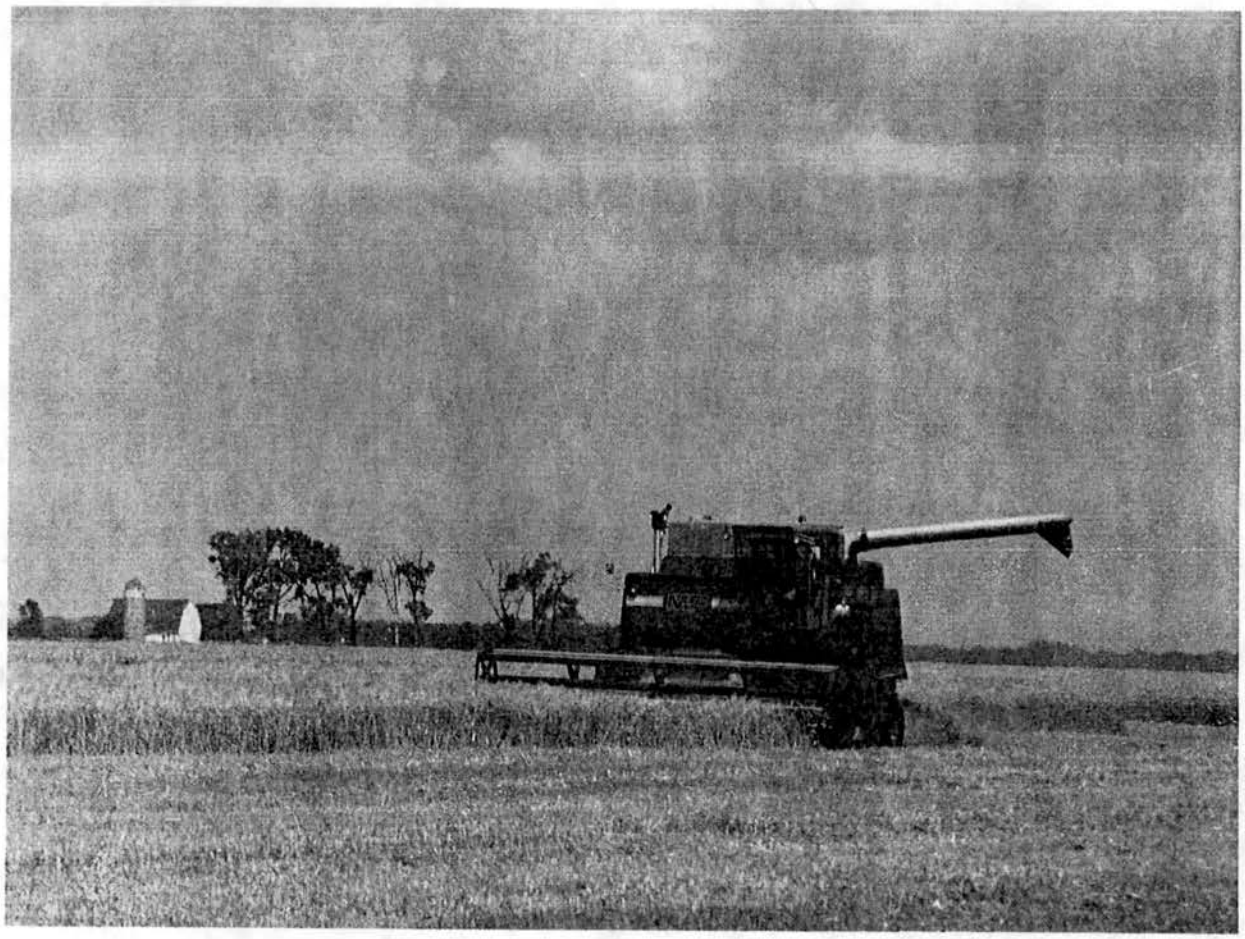
Request for Advisory Opinion Re: Contribution Plan

The Ethical Practices Board solicits comments regarding the following request for an advisory opinion received from Bruce D. Willis. Written comments should arrive at the Board office, 625 N. Robert St., St. Paul, MN 55101, prior to May 17, 1988, for

3

JUNE 1988

THE MINNESOTA ASSOCIATION OF ASSESSING OFFICERS



Minnesota Spring Wheat

volume 10 number 38

OFFICIAL NOTICE

Minnesota Department of Revenue

Notice of Intent to Solicit Outside Information and Opinions Regarding Proposed Rules Governing the Education, Licensing, and Discipline of Assessors.

Notice is hereby given that the Board of Assessors is seeking information or opinions from outside sources in preparing to promulgate rules governing the education, licensing and discipline of assessors. The adoption of these rules is authorized by Minnesota Statute 270.41 (c) which states that the Board of Assessors may adopt rules under chapter 14 defining or interpreting the grounds for refusing to grant or renew, suspend or revoke, an assessor's license.

The Board of Assessors requests information and comments concerning the subject matter of these proposed rules. Interested persons or groups may submit statements, data or views orally, or in writing. Written statements should be addressed to:

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Gerald D. Garski, Executive Secretary
Board of Assessors

In addition to the avenues of comment listed on this notice, the Board intends to hear comments at the Summer Seminar in St. Cloud on June 1. The Board will have a room in the Holiday Inn and Board members will be available to gather information from interested persons. All interested persons are encouraged to submit comments.

CERTIFICATE OF THE

BOARD OF ASSESSORS

AUTHORIZING RESOLUTION

I, Gerald D. Garski, do hereby certify that I am a member and the Secretary - Treasurer, of the Board of Assessors, a Board duly authorized under the laws of the State of Minnesota, and that the following is a true, complete, and correct copy of a resolution adopted at a meeting of said Board duly and properly called and held on the 9th day of January, 1989, that a quorum was present, and that a majority of those present voted for the resolution which has not been rescinded or modified.

"RESOLVED, that Gerald D. Garski, a member and officer of the Board of Assessors, is hereby granted the authority and directed to sign and to give the Notice of the Board's Intent to Repeal Existing Rules and to Adopt a new rule without a public hearing governing the Licensure, Education and Conduct of Assessors to all persons who have registered their names with the Board for that purpose and publish the Notice and rule in the State Register, and to perform any and all acts incidental thereto."

IN WITNESS WHEREOF, I have hereunto subscribed my name this 9th day of January, 1989.

Gerald D. Garski

Gerald D. Garski, Secretary-Treasurer

Stephen Behrenbrinker

Stephen Behrenbrinker, Vice Chairman

(12)

Office of the Revisor of Statutes

Administrative Rules

TITLE: Proposed Permanent Rules Relating to Assessor's Licensure, Education, and Conduct

AGENCY: Board of Assessors

MINNESOTA RULES: Chapter 1950

INCORPORATION BY REFERENCE: Part 1950.1020, subpart 3. "List of Assessor License Levels for Minnesota Taxing Jurisdictions," 1989 edition, Minnesota Board of Assessors

The attached rules are approved for publication
in the State Register

Janet C. Rahm
Senior Assistant Revisor

Board of Assessors

Proposed Permanent Rules Relating to Assessor's Licensure, Education, and Conduct

Rules as Proposed (all new material)

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"

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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.

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.

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

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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.

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 Levels for Minnesota Taxing Jurisdictions" must be

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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. One year's apprenticeship experience under a licensed assessor.

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

F. Successful completion of course A and four self-directed programmed instruction courses, or correspondence courses, offered by the IAAO.

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

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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.

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:

(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 of 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

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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.

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:

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(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

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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.

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(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:

(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

1950.1070 FEES.

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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.

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.

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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

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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

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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.

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:

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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

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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.

REPEALER. Minnesota Rules, parts 1950.0100 and 1950.0200, are repealed.

Approved
by Revisor _____

(8)

State of Minnesota

MINNESOTA DEPARTMENT OF REVENUE
BOARD OF ASSESSORS
MAIL STATION 3340
SAINT PAUL, MINNESOTA 55146-3340
PHONE: ~~612-642-0481~~
612-296-0209

January 31, 1989

Representative Glen H. Anderson, Chairman
House Appropriations Committee
365 State Office Building
100 Constitution Avenue
St. Paul, Minnesota 55155

Dear Representative Anderson:

Pursuant to the requirements of M.S. 16A.128 enclosed please find a copy of the Notice of Intent to Repeal Existing Rules and Adopt New Rules Without a Public Hearing which has been drafted by the Board of Assessors, and a copy of the proposed rules themselves.

Please note that part 1950.1070 of the proposed rules deals with the issue of fees. This fee schedule has been structured in such a way as to comply with the provision of M.S. 16A.128 and 214.06 requiring that boards be self-sufficient. The schedule has also been approved by the Commissioner of Finance as required by M.S. 16A.128.

If, after reviewing these documents, you have any questions or concerns please contact me.

Very truly yours,

GERALD D. GARSKI, Secretary-Treasurer
Board of Assessors

GDG:mgs

AN EQUAL OPPORTUNITY EMPLOYER

State of Minnesota

MINNESOTA DEPARTMENT OF REVENUE
BOARD OF ASSESSORS
MAIL STATION 3340
SAINT PAUL, MINNESOTA 55146-3340
PHONE: ~~612-642-0481~~
612-296-0209

February 7, 1989

Senator Gene Merriam, Chairman
Senate Finance Committee
122 Capitol Building
Aurora Avenue
St. Paul, Minnesota 55155

Dear Senator Merriam:

Pursuant to the requirements of M.S. 16A.128 enclosed please find a copy of the Notice of Intent to Repeal Existing Rules and Adopt New Rules Without a Public Hearing which has been drafted by the Board of Assessors, and a copy of the proposed rules themselves.

Please note that part 1950.1070 of the proposed rules deals with the issue of fees. This fee schedule has been structured in such a way as to comply with the provision of M.S. 16A.128 and 214.06 requiring that boards be self-sufficient. The schedule has also been approved by the Commissioner of Finance as required by M.S. 16A.128.

If, after reviewing these documents, you have any questions or concerns please contact me.

Very truly yours,

GERALD D. GARSKI, Secretary-Treasurer
Board of Assessors

GDG:mgs

AN EQUAL OPPORTUNITY EMPLOYER

(10)

In the Matter of the Repeal of Existing Rules and the Adoption of the Rules of The State Board of Assessors Governing the Licensure, Education and Conduct of Assessors.

AFFIDAVIT OF MAILING

STATE OF MINNESOTA)
COUNTY OF RAMSEY) ss.

Marilyn G. Suchy, being first duly sworn deposes and says:

That on the 17th day of February 1989, at the City of St. Paul, County of Ramsey, State of Minnesota, she served the attached Notice of Intent to Adopt Rules Without Public Hearing by depositing in the State of Minnesota Central mail System for United States mailing at said City of St. Paul, a copy thereof, properly enveloped, with postage prepaid, on all persons and associations who have requested that their names be placed on file with the Board of Assessors for the purpose of receiving notice of the proposed adoption of rules by this Board.

Marilyn G. Suchy
Marilyn G. Suchy

Subscribed and sworn to before me
this 17th day of February, 1989.

Patricia Zentzis

PATRICIA ZENTZIS
NOTARY PUBLIC — MINNESOTA
RAMSEY COUNTY
My Commission Expires Apr. 19, 1989


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STATE OF MINNESOTA

BOARD OF ASSESSORS

In the Matter of the Proposed Repeal of Existing Rules and the Adoption of a New Rule Governing the Licensure, Education and Conduct of Assessors

Statement of Need and Reasonableness

The above-captioned matter is being proposed in order to update the rules of the Board of Assessors. The Board proposes to repeal the existing rules. These rules, captioned as M.R. 1950.0100-1950.0200, are very incomplete and do not address the central issues which the Board believes are of importance to assessors. The existing rules were promulgated in 1983 and contain only two paragraphs which address the issues of license fees and license period. Rather than add to this very small rule, the Board believes it best to repeal this rule in its entirety and promulgate all new rules which meet contemporary rule-making standards and address many important issues concerning assessors within Minnesota. To accomplish this end, the Board has written and proposes to adopt without a public hearing a comprehensive rule governing the licensure, education, and conduct of Minnesota assessors.

This document has been prepared as a verbatim affirmative presentation of the facts necessary to establish the statutory authority, need, and reasonableness of the proposed new rule. It is prepared and submitted pursuant to Minnesota Statutes 14.23 and Minnesota Rule 2010.0700 which require a Statement of Need and Reasonableness for all proposed rules.

A Notice of Intent to Solicit Outside Information or Opinion in the preparation of these proposed rules was published in the State Register on May 9, 1988 (12 S.R. 2426). Written comments were received from a number of assessors and assessor organizations and were considered by the Board in the preparation of these rules. Additionally, numerous discussions were held with various assessors, both in person and by telephone. The various suggestions and comments made during these discussions were duly considered by the Board in the preparation of these proposed rules. Copies of the rules promulgated by other boards and licensing agencies were also made available to the Board of Assessors and were studied for form and content to aid in the preparation of these new rules. Copies of all written comments and suggestions received by the Board will be submitted to the Attorney General for his review prior to the final adoption of the proposed rules.

Statutory Authority to Adopt Rules

M.S. 270.40 through 270.51 establish the Board of Assessors and describe its composition, duties, power, and responsibilities. A portion of this legislation, specifically M.S. 270.47, states that, "*The board shall establish the rules necessary to accomplish the purpose of section 270.41, and shall establish criteria required of assessing officials in the state.*" Additionally, the 1988 legislature in Chapter 719, Article 7, Section 2 enacted the following amendment to M.S. 270.41, "*The board of assessors may adopt rules under chapter 14 defining or interpreting grounds for refusing to grant or renew, and for suspending or revoking a license under this section.*" The promulgation of the proposed

rules governing the licensure, education, and conduct of assessors is encompassed within the statutory authority listed above.

Need and Reasonableness of Proposed Rules

The rules as proposed by the Board are divided into three major parts or sections. These major sections deal with the licensure, education, and conduct of Minnesota assessors. The need for a rule concerning each of these topics and the reasonableness of the proposed rules will be addressed in the subsequent paragraphs.

The need for proposed rule 1950.1020, licensure of assessors, is prescribed in statute. M.S. 270.47 states that, "*Separate criteria may be established [for licensing] depending on the responsibilities of the assessor.*" M.S. 270.48 states:

> "*The board shall license persons as possessing the necessary qualifications of an assessing official. Different levels of licensure may be established as to classes of property which assessors may be certified to assess at the discretion of the board. Every person, except a local or county assessor, regularly employed by the assessor to assist in making decisions regarding valuing and classifying property for assessment purposes shall be required to become licensed within three years of the date of employment or June 1, 1975, whichever is later. Licensure shall be required for local and county assessors as otherwise provided in sections 270.41 to 270.53.*"

Thus, it is apparent that the intent of the legislature in enacting this legislation was to establish a system of levels within the assessment profession, with the higher levels of licensure being required for the more difficult assessment jurisdictions. The statutes do not, however, specify the level of licensure or how the various levels are to be obtained. The proposed rule designated as 1950.1020 is needed to amplify and define the original intent of the legislature by specifying the various levels of licensure needed for each assessment district and by describing in detail the requirements necessary to obtain the various licensure levels.

The Board believes the proposed rule 1950.1020 to be reasonable because it establishes a hierarchy of licensure with the least demanding level used for the least problematical assessing jurisdiction and the highest or most demanding level used for the most difficult assessment jurisdiction. The lowest level, Certified Minnesota Assessor, requires only three basic educational courses and is the entry level license needed for basic competency in assessment. The Board believes that all persons involved in assessment decisions must have at least a basic understanding of assessment laws, history, procedures, and appraisal practices in order to perform these duties in a competent manner.

The highest level of licensure, Senior Accredited Minnesota Assessor, is also the one requiring the most education and experience. It is the level of licensure mandated by the legislature in M.S. 270.485 for all county assessors. Since the position of county assessor is the chief assessment position within the county and is responsible for the entire assessment within the county, it is reasonable to assume that the person holding this position should be a knowledgeable, professional assessor. The requirements specified for Senior Accredited are designed to ensure that a certain level of professionalism has been obtained by persons holding this designation and that this level of professionalism and knowledge will enable them to cope with difficult assessment problems.

Between this entry level of license and the highest designation, the Board saw a need to establish some intermediate levels of licensure, namely the Certified Minnesota Assessor Specialist and the Accredited Minnesota Assessor. The Board saw this policy as reasonable

because of the fact that assessment jurisdictions vary in complexity and difficulty, and it is not prudent to assume that only two levels of license would cover this broad spectrum. The Specialist level requires more education and experience than the entry level and is designed to equip assessors to handle the assessment problems of larger townships and small cities. The Accredited level requires still more education and experience and is designed for those assessors responsible for the assessment of larger cities. It also serves as a progressive step to the Senior Accredited designation and is an intermediate training step for future county assessors.

By the proposal of this rule, the Board has established a logical progression of licensure, each higher level requiring more education and experience than the previous level. The Board believes that this scheme is both needed to implement the wishes and intent of the legislature and reasonable in that each level of licensure is intended to equip the assessor for increasingly complex assessment problems, thus insuring taxpayers of a fair, competent, professional assessment of their property.

Proposed rule 1950.1070 concerns the fees that assessors must pay. M.S. 270.44 states that, *"The board may establish reasonable fees or charges for course examination or materials the proceeds of which shall be used to finance the activities and operation of the board."* Thus, the board is empowered to set fees. The question then becomes whether or not the proposed fees listed in part 1950.1070 are reasonable. M.S. 214.06 states:

> *"Subdivision 1. Notwithstanding any law to the contrary, the commissioner of health as authorized by section 214.13, all health-related licensing boards and all non-health-related licensing boards shall by rule, with the approval of the commissioner of finance, adjust any fee which the commissioner of health or the board is empowered to assess a sufficient amount so that the total fees collected by each board will as closely as possible equal anticipated expenditures during the fiscal biennium, as provided in section 16A.123."*

The proposed fees have been submitted to the commissioner of finance for his review as required by M.S. 16A.128, which states:

> *"Subd. 1a.* ***Approval.*** *Fees for accounts for which appropriations are made may not be established or adjusted without the approval of the commissioner. If the fee or fee adjustment is required by law to be fixed by rule, the commissioner's approval must be in the statement of need and reasonableness. These fees must be reviewed each fiscal year. Unless the commissioner determines that the fee must be lower, fees must be set or fee adjustments must be made so the total fees nearly equal the sum of the appropriation for the accounts plus the agency's general support costs, statewide indirect costs, and attorney general costs attributable to the fee function."*

The commissioner of finance, after reviewing the proposed fees, has approved them as reasonable and proper in keeping with the provisions of M.S. 16A.128 and M.S. 214.06, which provide that the fees must be set at a level which makes the board self sufficient. The proposed fees meet that requirement.

The fees are structured in such a way as to provide a lower cost for the lower level of licensure and a higher cost for the more advanced levels. The board believes this to be a reasonable proposal since the more advanced license holders are generally involved in the assessment profession at a higher pay scale than those assessors holding the lower level of license. Thus, thy are more able to pay the more costly license fee.

The need for proposed rule 1950.1080 dealing with continuing education of assessors, while not specifically mandated by statute, is referred to in M.S. 270.46 which states:

> *"The board shall establish training courses on assessment practices and shall review and approve courses on assessment practices offered by schools, colleges and universities as well as courses that are offered by any units of government on techniques of assessment. Courses shall be established in various places throughout the state and be offered on regular intervals."*

The Board has interpreted this language to mean that, in addition to basic or core education required for licensure, assessors must also keep their assessment knowledge current through continuing education. Thus the need for this rule.

The field of assessment, like many other professions, is not static but dynamic. Other professional boards have recognized this fact and have required continuing education of their members; the Board of Assessors is merely following the lead of these other licensing bodies in requiring its members to keep abreast of current developments and trends through continuing education.

The Board believes proposed rule 1950.1080 to be reasonable because it provides for a two-tiered requirement for continuing education corresponding with the level of licensure described in proposed rule 1950.1020. The two lower levels of licensure, Certified and Certified Specialist, need only accumulate four CEU's during a four-year period while the two higher levels of license, Accredited and Senior Accredited, must obtain 5 CEU's during the same four-year period. The rationale being that because of the larger body of knowledge necessary to obtain the higher designation, more continuing education is needed to keep this knowledge current and useful. In addition, the proposed rule is reasonable because the Board has provided for a broad spectrum of training which can be used to earn CEU's. Assessors are not limited to only one or two continuing education courses each year but are encouraged to earn CEU's by attending seminars, professional conferences, management seminars as well as involvement in teaching and other professional assessment activities.

The final part of the proposed rule, part 1950.1090, dealing with the conduct and discipline of assessors is needed because of the action of the 1988 legislature. In Chapter 719, Article 7, Section 2 of the Laws of 1988, the legislature said, *"The board of assessors may adopt rules under chapter 14, defining or interpreting grounds for refusing to grant or renew, and for suspending or revoking a license under this section."* Clearly, part 1950.1090 is needed to comply with the wishes of the legislature that rules be promulgated dealing with the conduct and discipline of assessors.

The Board believes the rule proposed as 1950.1090 is reasonable because it prescribes penalties and sanctions against an assessor only for specific items. It does not give the Board wide, discretionary power to discipline an assessor, but limits and describes only a designated number of items for which an assessor may lose his license. The rule follows the lead of the legislature in that it prescribes different levels of discipline against an assessor--namely, refusal to grant, suspension, and revocation of a license--with each higher level of discipline imposed for a specified level of offense with the more serious offenses rating the higher levels of sanction.

The offenses listed in the rule are almost all objective with a clear-cut decision as to whether or not an assessor is guilty of a breach of conduct. For example, either an assessor has paid his income taxes or he has not; no subjectivity on the part of the Board is required. The more serious offenses--inefficiency of office, neglect of statutory duties,

and unprofessional conduct--are all caused by violation of Minnesota Statutes, and these offenses are not only not in keeping with the proposed rules but are also against state law.

In summary, the Board proposes these rules governing the licensure, education, and conduct of assessors for two reasons. First, to comply with the provisions of the law and the intent of the legislature. Second, and more importantly, to insure that the taxpayers of Minnesota are served by capable assessors with integrity and professionalism.

Proposed Rules

Pursuant to Minn. Stat. §§ 14.22, an agency may propose to adopt, amend, suspend or repeal rules without first holding a public hearing, as long as the agency determines that the rules will be noncontroversial in nature. The agency must first publish a notice of intent to adopt rules without a public hearing, together with the proposed rules, in the *State Register.* The notice must advise the public:

1. that they have 30 days in which to submit comment on the proposed rules;
2. that no public hearing will be held unless 25 or more persons make a written request for a hearing within the 30-day comment period;
3. of the manner in which persons shall request a hearing on the proposed rules; and
4. that the rule may be modified if the modifications are supported by the data and views submitted.

If, during the 30-day comment period, 25 or more persons submit to the agency a written request for a hearing of the proposed rules, the agency must proceed under the provisions of §§ 14.14-14.20, which state that if an agency decides to hold a public hearing, it must publish a notice of intent in the *State Register.*

Pursuant to Minn. Stat. §§ 14.29 and 14.30, agencies may propose emergency rules under certain circumstances. Proposed emergency rules are published in the *State Register* and, for at least 25 days thereafter, interested persons may submit data and views in writing to the proposing agency.

Board of Assessors

Proposed Permanent Rules Relating to Assessor's Licensure, Education, and Conduct

Notice of Intent to Repeal Existing Rules and Adopt New Rules Without a Public Hearing

NOTICE IS HEREBY GIVEN that the State Board of Assessors proposes to repeal *Minnesota Rules* 1950.0100 to 1950.0200 entitled "Board of Assessors Licenses". These rules are outdated and incomplete. They will be replaced by a new rule which is much more comprehensive in nature.

Therefore, acting under authority given by the Minnesota Legislature in Laws of 1988, Chapter 719, Article 9, Section 2, and *Minnesota Statutes* 270.47 the Board of Assessors proposes to adopt permanent rules governing the Licensure, Education and Conduct of Assessors which will replace the repealed rule. The Board has determined that the proposed adoption of these rules will be noncontroversial in nature and has elected to follow the procedures set forth in *Minnesota Statutes* 14.21 to 14.28 (1984).

This notice of intent to adopt rules will be mailed to all interested parties registered with the Board and a certified copy of the mailing list together with an affidavit of mailing will be submitted to the Attorney General for his review prior to adoption of the rule. Additionally, the notice of intent to repeal existing rules and adopt proposed rules together with the rule itself is being published in the *State Register.*

Persons interested in these rules shall have thirty (30) days to submit comments on the proposed rules. These comments may be in support of, or in opposition to the proposed rules or any part or subpart of the rules. Comment is encouraged. Each comment should identify the portion of the proposed rule addressed, the reason for the comment, and any change proposed. The proposed rules may be modified if the modifications are supported by data and views submitted to the agency and do not result in a substantial change in the proposed language. In addition, any person may make a written request for a public hearing on the rule within the thirty (30) day comment period.

Unless 25 or more persons submit written requests for a public hearing on the proposed rules within the thirty (30) day comment period, a public hearing will not be held. In the event a public hearing is required, the agency will proceed according to the provisions of *Minnesota Statutes* section 14.14 to 14.20.

Persons requesting a public hearing should state his or her name and address, and are encouraged to identify the portion of the proposed rule addressed, the reason for the request, and any change proposed.

Persons who wish to submit comments or a written request for a public hearing should submit such comments or requests to:

Gerald D. Garski
Minnesota Department of Revenue
Board of Assessors
Mail Station 3340
St. Paul, Minnesota 55146-3340
(612) 296-0209

A copy of this proposed rule is enclosed with this notice.

A "Statement of Need and Reasonableness" that describes the need for and reasonableness of the proposed rules and identifies the data and information relied upon to support the proposed rules has been prepared and is available from Gerald Garski at the above mentioned address, upon request.

If no hearing is required, upon adoption of the rule; the rule and the required supporting documents will be submitted to the Attorney General for review as to legality and form to the extent the form relates to legality. Any person may request notification of the date of submission to the Attorney General. Persons who wish to be advised of the submission of this material to the Attorney General, or who wish to receive a copy of the adopted rule, must submit the written request to Gerald Garski at the address shown above.

Dated: 10 January 1989

Gerald D. Garski
Secretary-Treasurer, Board of Assessors

Rules as Proposed (all new material)

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.

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.

KEY: PROPOSED RULES SECTION — Underlining indicates additions to existing rule language. ~~Strike outs~~ indicate deletions from existing rule language. If a proposed rule is totally new, it is designated "all new material." ADOPTED RULES SECTION — Underlining indicates additions to proposed rule language. ~~Strike outs~~ indicate deletions from proposed rule language.

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.

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 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. One year's apprenticeship experience under a licensed assessor.

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

F. Successful completion of course A and four self-directed programmed instruction courses, or correspondence courses, offered by the IAAO.

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.

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:

(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 of 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.

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.

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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:

(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

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.

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.

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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.

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.

REPEALER. *Minnesota Rules*, parts 1950.0100 and 1950.0200, are repealed.

Department of Labor and Industry

Proposed Permanent Rules Relating to Workers' Compensation; Qualified Rehabilitation Consultant Registration Fees

Notice of Intent to Adopt Rules Without Public Hearing

NOTICE IS HEREBY GIVEN that the Minnesota Department of Labor and Industry intends to adopt the above-entitled rule amendments without a public hearing following the procedures set forth in the Administrative Procedure Act for adopting rules without a public hearing in *Minnesota Statutes* sections 14.22 to 14.28 (1986). The Department's authority to adopt the rule amendments is set forth in *Minnesota Statute* 176.102, subd. 144 and *Minnesota Statute* 16A.128.

All persons have 30 days in which to submit comments in support of or in opposition to the proposed rules or any part or subpart of the rules. Comment is encouraged. Each comment should identify the portion of the proposed rules addressed, the reason for the comment, and any change proposed.

KEY: PROPOSED RULES SECTION — Underlining indicates additions to existing rule language. ~~Strike outs~~ indicate deletions from existing rule language. If a proposed rule is totally new, it is designated "all new material." ADOPTED RULES SECTION — Underlining indicates additions to proposed rule language. ~~Strike outs~~ indicate deletions from proposed rule language.

CERTIFICATE OF RESOLUTION ADOPTING
A RULE WITHOUT A PUBLIC HEARING

CERTIFICATE OF THE
BOARD OF ASSESSORS

RESOLUTION REPEALING THE EXISTING RULE AND ADOPTING A NEW RULE RELATING TO ASSESSOR'S LICENSURE, EDUCATION AND CONDUCT

I, Gerald D. Garski, do hereby certify that I am a member and the Secretary-Treasurer of the Board of Assessors, a board duly authorized under the laws of the State of Minnesota, and that the following is a true, complete, and correct copy of a resolution adopted at a meeting of the Board of Assessors, duly and properly called and held on the 13th day of April, 1989, that a quorum was present, and that a majority of those present voted for the resolution which has not been rescinded or modified.

> "RESOLVED, that the existing rule of the Board of Assessors codified as M.R. 1950.0100 and 1950.0200 be repealed and the rule relating to the licensure, education, and conduct of assessors is approved and adopted, pursuant to authority vested in the Board by Minnesota Statutes 270.47. Gerald D. Garski, the Secretary - Treasurer of the Board, is authorized to sign the findings of fact, conclusions, and order adopting the rule and further is authorized to modify the rule if necessary to obtain the approval of the rule by the attorney general and to perform the necessary acts to provide that the rule shall have the force and effect of law."

IN WITNESS WHEREOF, I have hereunto subscribed my name this thirteenth day of April, 1989.

Marlene Turnbull
Officer of the Board

Stephen C. Behrendsmeier
Attest by one other Board member

(19)

STATE OF MINNESOTA

BOARD OF ASSESSORS

In the Matter of the Proposed Repeal of Existing Rules and the Adoption of the Rule of the State of Minnesota Board of Assessor's Governing Assessor's Licensure, Education and Conduct	FINDINGS OF FACT, CONCLUSIONS, AND ORDER ADOPTING RULE WITHOUT PUBLIC HEARING

Notice of the Board's intent to adopt the above-entitled rule was published in the State Register on February 21, 1989 and was sent by United States mail to all persons on the list maintained by the agency pursuant to Minnesota Statutes, sections 14.14, subdivision 1a and 14.22 on February 17, 1989. The statement of need and reasonableness was prepared before the notice of intent to adopt a rule without a public hearing was mailed to all persons on the rulemaking mailing list and published in the State Register and was available to the public. Before the notice was submitted to the State Register, a copy of the notice of intent to adopt rules without a public hearing and the proposed rule was sent to the chairs of the House Appropriations Committee and Senate Finance Committee.

All persons were given the opportunity to submit comment on the rule for 30 days after notice of proposed rulemaking. The agency received only three (3) requests for a public hearing. Therefore, the agency did not receive enough requests to warrant the holding of a public hearing.

No requests for notice of submission to the attorney general were received by the agency.

Based on the comments and evidence in the record before the agency, I find the following:

1. A drafting error was made in part 1950.1030 F. This part, as proposed, would lead the readers to believe that a mandatory requirement for the designation of certified Minnesota assessor is the successful completion of Course A and four self-directed correspondence courses. In fact, the intent of the rule was to offer the successful completion of Course A and four self-directed correspondence courses as an alternative to the successful completion of Courses A, B, or an alternative, and one elective course. Thus, I find that part 1950.1030 is in error as proposed and should be revised to accurately reflect the intent of the Board.

2. A drafting error was made in part 1950.1050 A (3). This part as proposed contains a typographical error. As proposed it reads, "(3) course H, mass appraisal of IAAO 301,..." Oral comments brought to the Board's attention that it should read "(3) course H mass appraisal, or IAAO 301,...". Thus, I find that part 1950.1050 A (3) is in error as proposed and should be revised to accurately reflect the intent of the Board.

3. Oral testimony presented to the Board convinced the Board that the experience requirement should be tempered by allowing the Board to grant experience with related to, but not identical to, assessment experience. In reaction to this testimony, the Board has added a phrase in parts 1950.1030, 1950.1040, 1950.1050 and 1950.1060. This phrase reading, "or equivalent experience as determined by the Board;" would allow a candidate for a designation who had assessment/appraisal experience; but perhaps not under a licensed assessor - for instance, in a state which did not license assessors - the opportunity to present his/her experience qualifications to the Board for its consideration. Thus, I find that this phrase is a reasonable addition to the body of the proposed rule.

My conclusions on these modifications to the proposed rules are:

1. That two of the modifications were caused by drafting errors.

2. That all of the modifications were the result of testimony and comments received by the Board pursuant to its notice of intent to adopt rules without a public hearing.

3. That all of the modifications are reasonable and necessary.

4. That all of the modifications are non-substansive changes to the rule as proposed.

5. Therefore, all of these modifications should be incorporated into the rule.

The above-captioned rule is needed and reasonable.

NOW, THEREFORE IT IS ORDERED that the rule identified as Board of Assessor's Rule Relating to Assessor's Licensure, Education and Conduct, M.R. 1950.1000 to 1950.1090 as modified is adopted this thirteenth day of April, 1989, pursuant to authority vested in the Board by Minnesota Statutes, section 270.47.

Gerald D. Garski
Secretary Treasurer
Board of Assessors

STATE OF MINNESOTA

BOARD OF ASSESSORS

In the Matter of the Proposed Repeal of Existing Rules and the Adoption of the Rule of the State of Minnesota Board of Assessor's Governing Assessor's Licensure, Education and Conduct

SUPPLEMENTAL FINDINGS OF FACT, CONCLUSIONS AND ORDER ADOPTING RULE AMENDMENTS WITHOUT A PUBLIC HEARING

Upon review by the Attorney General of the rule identified as Rules Relating to Assessor's Licensure, Education and Conduct adopted by Order of the Board of Assessors dated April 13, 1989, (the "rules as adopted") the Attorney General has determined that the rules as adopted must be amended in four respects to remove excess discretion.

Said amendments may be made without making substantial changes from the rule as adopted and without raising significant new legal issues.

Accordingly:

Page 4, lines 23, 24, and 25 of the rule as adopted is amended as follows:

E. One year's apprenticeship experience under a licensed asseessor. ~~or equivalent as determined by the board.~~

(Minn. Rule 1950.1030, subp.E.)

Page 5, lines 15 and 16 of the rule as adopted is amended as follows:

D. Two years of assessment experience. ~~or equivalent as determined by the board.~~

(Minn. Rule 1950.1040, subp. D.)

Page 6, lines 19 and 20 of the rule as adopted is amended as follows:

E. Three years of assessment experience. ~~or equivalent as determined by the board.~~

(Minn. Rule 1950.1050, subp. E.)

Page 7, lines 16 and 17 of the rules as adopted is amended as follows:

C. Five years of assessment experience. ~~or equivalent as determined by the board.~~

(Minn. Rule 1950.1060, subp. 2C.)

NOW, THEREFORE IT IS ORDERED that the rule identified as Board of Assessor's Rule Relating to Assessor's Licensure Education and Conduct, MR. 1950.1000 to 1950.1090 as modified by these supplementary findings is adopted this twenty-seventh day of April, 1989, pursuant to the authority vested in the Board by Minnesota Statutes, section 270.47.

Gerald D. Garski

GERALD D. GARSKI
Secretary
Board of Assessors

STATE OF MINNESOTA

BOARD OF ASSESSORS

In the Matter of the Proposed Repeal of Existing Rules and the Adoption of the Rule of the State of Minnesota Board of Assessor's Governing Assessor's Licensure, Education and Conduct

SUPPLEMENTAL FINDINGS OF FACT, CONCLUSIONS AND ORDER ADOPTING RULE AMENDMENTS WITHOUT A PUBLIC HEARING

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Said amendments may be made without making substantial changes from the rule as adopted and without raising significant new legal issues.

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C. Five years of assessment experience. ~~or equivalent as determined by the board.~~

(Minn. Rule 1950.1060, subp. 2C.)

NOW, THEREFORE IT IS ORDERED that the rule identified as Board of Assessor's Rule Relating to Assessor's Licensure Education and Conduct, MR. 1950.1000 to 1950.1090 as modified by these supplementary findings is adopted this twenty-seventh day of April, 1989, pursuant to the authority vested in the Board by Minnesota Statutes, section 270.47.

Gerald D. Garski

GERALD D. GARSKI
Secretary
Board of Assessors

(9)

DEPARTMENT OF REVENUE
BOARD OF ASSESSORS

In the Matter of the Repeal of Existing Rules and the Adoption of the Rules of The State Board of Assessors Governing the Licensure, Education and Conduct of Assessors.

NOTICE OF INTENT TO REPEAL EXISTING RULES AND ADOPT NEW RULES WITHOUT A PUBLIC HEARING

Notice is hereby given that the State Board of Assessors proposes to repeal Minnesota Rules 1950.0100 to 1950.0200 entitled "Board of Assessors Licenses". These rules are outdated and incomplete. They will be replaced by a new rule which is much more comprehensive in nature.

Therefore, acting under authority given by the Minnesota Legislature in Laws of 1988, Chapter 719, Article 9, Section 2, and Minnesota Statute 270.47 the Board of Assessors proposes to adopt permanent rules governing the Licensure, Education and Conduct of Assessors which will replace the repealed rule. The Board has determined that the proposed adoption of these rules will be noncontroversial in nature and has elected to follow the procedures set forth in Minnesota Statutes 14.21 to 14.28 (1984).

This notice of intent to adopt rules will be mailed to all interested parties registered with the Board and a certified copy of the mailing list together with an affidavit of mailing will be submitted to the Attorney General for his review prior to adoption of the rule. Additionally, the notice of intent to repeal existing rules and adopt proposed rules together with the rule itself is being published in the State Register.

Persons interested in these rules shall have thirty (30) days to submit comments on the proposed rules. These comments may be in support of, or in opposition to the proposed rules or any part or subpart of the rules. Comment is encouraged. Each comment should identify the portion of the proposed rule addressed, the reason for the comment, and any change proposed. The proposed rules may be modified if the modifications are supported by data and views submitted to the agency and do not result in a substantial change in the proposed language. In addition, any person may make a written request for a public hearing on the rule within the thirty (30) day comment period.

Unless 25 or more persons submit written requests for a public hearing on the proposed rules within the thirty (30) day comment period, a public hearing will not be held. In the event a public hearing is required, the agency will proceed according to the provisions of Minnesota Statutes sections 14.14 to 14.20.

Persons requesting a public hearing should state his or her name and address, and are encouraged to identify the portion of the proposed rule addressed, the reason for the request, and any change proposed.

Persons who wish to submit comments or a written request for a public hearing should submit such comments or requests to:

Gerald D. Garski
Minnesota Department of Revenue
Board of Assessors
Mail Station 3340
St. Paul, Minnesota 55146-3340
(612) 296-0209

A copy of this proposed rule is enclosed with this notice.

A "Statement of Need and Reasonableness" that describes the need for and reasonableness of the proposed rules and identifies the data and information relied upon to support the proposed rules has been prepared and is available from Gerald Garski at the above mentioned address, upon request.

If no hearing is required, upon adoption of the rule; the rule and the required supporting documents will be submitted to the Attorney General for review as to legality and form to the extent the form relates to legality. Any person may request notification of the date of submission to the Attorney General. Persons who wish to be advised of the submission of this material to the Attorney General, or who wish to receive a copy of the adopted rule, must submit the written request to Gerald Garski at the address shown above.

January 10, 1989

Gerald D. Garski
Secretary-Treasurer, Board of Assessors

(20)

STATE OF MINNESOTA
DEPARTMENT OF REVENUE

In the Matter of the Repeal of Existing Rules and the Adoption of Rules of the Board of Assessors, Governing the Licensure, Education and Conduct of Assessors

DECLARATION OF COUNSEL

I, James W. Neher, Special Assistant Attorney General, do hereby declare that I have examined the above-captioned rules and the supporting rulemaking record, and that, based on my examination, the Administrative Procedures Act and Minnesota Rules, chapter 2010, have been followed. Any exceptions are listed below. For Attorney General billing purposes, the four-digit docket client code is 0140.

JAMES W. NEHER
Special Assistant
Attorney General

Dated:

(13)

TITLE: LIST OF ASSESSOR LICENSE LEVELS FOR MINNESOTA TAXING JURISDICTIONS

DATE: 1989

AUTHOR: BOARD OF ASSESSORS

MN Department of Revenue
Board of Assessors
Mail Station 3340
St. Paul, MN 55146-3340

ASSESSMENT LEVELS FOR ALL TAXING DISTRICTS
AS ESTABLISED BY THE MN BOARD OF ASSESSORS
AS OF NOVEMBER 11, 1988

	SENIOR ACCREDITED	ACCREDITED	CERTIFIED SPECIALISTS
AITKIN	County Assessors Office		
CITIES:			Aitkin
TOWNSHIPS:			Shamrock
ANOKA	County Assessors Office		
CITIES:		Anoka Blaine Columbia Heights Coon Rapids Fridley Ramsey	Andover Circle Pines East Bethel Ham Lake Hilltop Lexington Lino Lakes St. Francis Spring Lake Park
TOWNSHIPS:			Burns Columbus Linwood Oak Grove
BECKER	County Assessors Office		
CITIES:		Detroit Lakes	Frazee
TOWNSHIPS:			Audubon Cormorant Detroit Erie Height of Land Holmesville Lake Eunice Lake Park Lake View Maple Grove Round Lake Shell Lake Toad Lake

	SENIOR ACCREDITED	ACCREDITED	CERTIFIED SPECIALISTS
BELTRAMI	County Assessors Office		
CITIES:		Bemidji	Blackduck
TOWNSHIPS:			Northern
BENTON	County Assessors Office		
CITIES:	East St. Cloud	Sauk Rapids	Foley
TOWNSHIPS:			Minden Sauk Rapids Watab
BIG STONE	County Assessors Office		
CITIES:			Ortonville
TOWNSHIPS:			Big Stone Ortonville
BLUE EARTH	County Assessors Office		
CITIES:	Mankato		Amboy Lake Crystal Mapleton
TOWNSHIPS:			Decoria Jamestown Lime Mankato Rapidan South Bend
BROWN	County Assessors Office		
CITIES:		New Ulm	Sleepy Eye Springfield
TOWNSHIPS:			Burnstown Cottonwood Home Milford

	SENIOR ACCREDITED	ACCREDITED	CERTIFIED SPECIALISTS
CARLTON	County Assessors Office		
CITIES:		Cloquet	Moose Lake Scanlon
TOWNSHIPS:			Thomson Twin Lakes
CARVER	County Assessors Office		
CITIES:		Chanhassen Chaska Victoria Waconia	Norwood Watertown Young America
TOWNSHIPS:			Dahlgren Laketown Waconia Watertown
CASS	County Assessors Office		
CITIES:			East Gull Lake Lake Shore Walker
TOWNSHIPS:			Crooked Lake Shingobee Woodrow
CHIPPEWA	County Assessors Office		
CITIES:		Montevideo	Clara City Granite Falls
TOWNSHIPS:			Sparta
CHISAGO	County Assessors Office		
CITIES:			Branch Chisago City Lindstrom North Branch Rush City Wyoming
TOWNSHIPS:			Chisago Lake Lent Nessel Wyoming

	SENIOR ACCREDITED	ACCREDITED	CERTIFIED SPECIALISTS
CLAY	County Assessors Office		
CITIES:	Moorhead		Barnesville Dilworth Hawley
TOWNSHIPS:			Moorhead Oakport
CLEARWATER	County Assessors Office		
CITIES:			Bagley
TOWNSHIPS:			Copley
COOK	County Assessors Office		
CITIES:			Grand Marais
COTTONWOOD	County Assessors Office		
CITIES:			Mountain Lake Windom
CROW WING	County Assessors Office		
CITIES:		Brainerd	Baxter Breezy Point Crosby Crosslake Nisswa Pequot Lakes
TOWNSHIPS:			Bay Lake Ideal Lake Edward Oak Lawn 1st Assessment (Unorg.)

	SENIOR ACCREDITED	ACCREDITED	CERTIFIED SPECIALISTS
DAKOTA	County Assessors Office		
CITIES:	Burnsville	Apple Valley Eagan Hastings Inver Grove Heights Lakeville Mendota Heights South St. Paul West St. Paul	Farmington Lilydale Rosemount Sunfish Lake
TOWNSHIPS:			Castle Rock Empire Eureka Marshan Ravenna
DODGE	County Assessors Office		
CITIES:			Claremont Dodge Center Hayfield Kasson Mantorville West Concord
TOWNSHIPS:			Concord Mantorville Wasioja Westfield
DOUGLAS	County Assessors Office		
CITIES:		Alexandria	Osakis
TOWNSHIPS:			Alexandria Brandon Carlos Holmes City Ida LaGrand Lake Mary Leaf Valley Lund Millerville Miltona Moe Osakis

	SENIOR ACCREDITED	ACCREDITED	CERTIFIED SPECIALISTS
FARIBAULT	County Assessors Office		
CITIES:		Blue Earth	Wells Winnebago
TOWNSHIPS:			Blue Earth Verona Winnebago
FILLMORE	County Assessors Office		
CITIES:			Chatfield Harmony Preston Rushford City Rushford Village Spring Valley
FREEBORN	County Assessors Office		
CITIES:		Albert Lea	Alden Clarks Grove Glenville
TOWNSHIPS:		Albert Lea Bancroft	
GOODHUE	County Assessors Office		
CITIES:		Red Wing	Cannon Falls Kenyon Lake City Pine Island Wanamingo Zumbrota
TOWNSHIPS:			Cannon Falls Florence Leon Minneola Pine Island Stanton Vasa Wacouta

	SENIOR ACCREDITED	ACCREDITED	CERTIFIED SPECIALISTS
GRANT	County Assessors Office		
CITIES:			Elbow Lake
TOWNSHIPS:			Pelican Lake
HENNEPIN	County Assessors Office		
CITIES:	Bloomington Brooklyn Center Brooklyn Park Eden Prairie Edina Golden Valley Hopkins Maple Grove Minneapolis Minnetonka New Hope Plymouth Richfield St. Louis Park Wold-Chamberlain	Champlin Crystal Minnetrista Mound Orono Robbinsdale St. Anthony Wayzata	Corcoran Dayton Deephaven Excelsior Greenfield Greenwood Independence Long Lake Maple Plain Medina Minnetonka Beach Osseo Rogers Shorewood Spring Park Tonka Bay
TOWNSHIPS:			Hassan
HOUSTON	County Assessors Office		
CITIES:			Caledonia Houston La Crescent Spring Grove
TOWNSHIPS:			Brownsville Caledoina La Crescent
HUBBARD	County Assessors Office		
CITIES:			Park Rapids
TOWNSHIPS:			Henrietta Hubbard Lake Emma Nevis

	SENIOR ACCREDITED	ACCREDITED	CERTIFIED SPECIALISTS
ISANTI	County Assessors Office		
CITIES:			Cambridge
TOWNSHIPS:			Athens Bradford Cambridge Isanti Wyanett
ITASCA	County Assessors Office		
CITIES:		Grand Rapids	Coleraine
TOWNSHIPS:			Bass Brook Grand Rapids Harris
JACKSON	County Assessors Office		
CITIES:			Heron Lake Jackson Lakefield
KANABEC	County Assessors Office		
CITIES:			Mora
KANDIYOHI	County Assessors Office		
CITIES:		Willmar	Atwater New London Prinsburg Spicer
TOWNSHIPS:			Dovre Green Lake Irving Kandiyohi Lake Andrew New London Roseland Roseville Willmar

	SENIOR ACCREDITED	ACCREDITED	CERTIFIED SPECIALISTS
KITTSON	County Assessors Office		
CITIES:			Hallock Karlstad
KOOCHICHING	County Assessors Office		
CITIES:		International Falls	So. International Falls
LAC QUI PARLE	County Assessors Office		
CITIES:			Dawson Madison
LAKE	County Assessors Office		
CITIES:			Two Harbors
LAKE OF THE WOODS	County Assessors Office		
CITIES:			Baudette
LESUEUR	County Assessors Office		
CITIES:			LeCenter LeSueur Montgomery New Prague Waterville
TOWNSHIPS:			Elysian Kasota Lanesburgh Ottawa Washington
LINCOLN	County Assessors Office		

	SENIOR ACCREDITED	ACCREDITED	CERTIFIED SPECIALISTS
LYON	County Assessors Office		
CITIES:		Marshall	Balaton Cottonwood Minneota Tracy
MAHNOMEN	County Assessors Office		
CITIES:			Mahnomen
MARSHALL	County Assessors Office		
CITIES:			Warren
MARTIN	County Assessors Office		
CITIES:		Fairmont	Sherburn Trimont Truman Welcome
MEEKER	County Assessors Office		
CITIES:		Litchfield	Dassel Eden Valley Watkins
TOWNSHIPS:			Dassel Greenleaf Litchfield
MILLE LACS	County Assessors Office		
CITIES:		Princeton	Milaca
TOWNSHIPS:			Kathio Princeton South Harbor

	SENIOR ACCREDITED	ACCREDITED	CERTIFIED SPECIALISTS
MORRISON	County Assessors Office		
CITIES:		Little Falls	
TOWNSHIPS:			Belle Prairie Bellevue Green Prairie Little Falls Pierz Pike Creek Pulaski Rail Prairie Richardson Scandia Valley
MOWER	County Assessors Office		
CITIES:		Austin	Adams Brownsdale Grand Meadow LeRoy
TOWNSHIPS:			Austin Lansing
MURRAY	County Assessors Office		
CITIES:			Fulda Slayton
MCLEOD	County Assessors Office		
CITIES:		Glencoe Hutchinson	Brownton Lester Prairie Plato Silver Lake Stewart Winsted

	SENIOR ACCREDITED	ACCREDITED	CERTIFIED SPECIALISTS
NICOLLET	County Assessors Office		
CITIES:		No. Mankato St. Peter	Courtland Lafayette Nicollet
TOWNSHIPS:			Belgrade Lafayette Lake Prairie Nicollet Oshawa
NOBLES	County Assessors Office		
CITIES:			Adrian Worthington
NORMAN	County Assessors Office		
CITIES:			Ada
TOWNSHIPS:			McDonaldsville
OLMSTED	County Assessors Office		
CITIES:	Rochester		Byron Chatfield Dover Eyota Oronoco Pine Island Stewartville
TOWNSHIPS:			Cascade Haverhill High Forest Marion Oronoco Rochester

	SENIOR ACCREDITED	ACCREDITED	CERTIFIED SPECIALISTS
OTTER TAIL	County Assessors Office		
CITIES:		Fergus Falls	Pelican Rapids Perham
TOWNSHIPS:			Amor Aurdal Buse Candor Clitherall Dane Prairie Dead Lake Dora Dunn Eagle Lake Edna Everts Fergus Falls Friberg Girard Hobart Leaf Lake Leaf Mountain Lida Maine Maplewood Nidaros Otter Tail Otto Parkers Prairie Pelican Perham Pine Lake Rush Lake St. Olaf Scambler Star Lake Sverdrup Tordenskjold Tumuli
PENNINGTON	County Assessors Office		
CITIES:		Thief River Falls	St. Hilaire
TOWNSHIPS:			North Rocksbury

	SENIOR ACCREDITED	ACCREDITED	CERTIFIED SPECIALISTS
PINE	County Assessors Office		
CITIES:			Hinckley Pine City Sandstone
TOWNSHIPS:			Pine City Pokegama Windemere
PIPESTONE	County Assessors Office		
CITIES:			Edgerton Jasper Pipestone
TOWNSHIPS:			Osborn
POLK	County Assessors Office		
CITIES:		Crookston E. Grand Forks	Fertile Fosston
TOWNSHIPS:			Andover Crookston Garfield Godfrey Grand Forks Grove Park Huntsville Knute Rosebud Woodside
POPE	County Assessors Office		
CITIES:			Glenwood Long Beach Starbuck
TOWNSHIPS:			Gilchrist Glenwood Grove Lake Leven Minnewaska Reno White Bear La.

	SENIOR ACCREDITED	ACCREDITED	CERTIFIED SPECIALISTS
RAMSEY	County Assessors Office		
CITIES:	St. Paul	Arden Hills Blaine Falcon Heights Gem Lake Lauderdale Little Canada Maplewood Mounds View New Brighton North Oaks North St. Paul Roseville St. Anthony Shoreview Spring Lake Park Vadnais Heights White Bear Lake	
TOWNSHIPS:		White Bear	
RED LAKE	County Assessors Office		
CITIES:			Red Lake Falls
REDWOOD	County Assessors Office		
CITIES:		Redwood Falls	Lamberton Morgan Wabasso Walnut Grove
RENVILLE	County Assessors Office		
CITIES:			Bird Island Buffalo Lake Danube Fairfax Franklin Hector Morton Olivia Renville Sacred Heart

	SENIOR ACCREDITED	ACCREDITED	CERTIFIED SPECIALISTS
RICE	County Assessors Office		
CITIES:		Faribault Northfield	Lonsdale
TOWNSHIPS:			Bridgewater Forest Shieldsville Walcott Warsaw Webster Wells
ROCK	County Assessors Office		
CITIES:			Luverne
ROSEAU	County Assessors Office		
CITIES:			Roseau Warroad
ST. LOUIS	County Assessors Office		
CITIES:	Duluth	Hibbing Virginia	Chisholm Ely Eveleth Mountain Iron Proctor
TOWNSHIPS:		Herman	Fayal Grand Lake Morse Greenwood Rice Lake
SCOTT	County Assessors Office		
CITIES:		Shakopee	Belle Plaine Jordan New Prague Prior Lake Savage
TOWNSHIPS:			Cedar Lake Credit River New Market Spring Lake

	SENIOR ACCREDITED	ACCREDITED	CERTIFIED SPECIALISTS
SHERBURNE	County Assessors Office		
CITIES:		Elk River	Big Lake St. Cloud
TOWNSHIPS:		Elk River	Baldwin Big Lake Clear Lake
SIBLEY	County Assessors Office		
CITIES:			Arlington Gaylord Winthrop
TOWNSHIPS:			Arlington Dryden
STEARNS	County Assessors Office		
CITIES:	St. Cloud	Sartell Waite Park	Albany Avon Cold Spring Holdingford Melrose Paynesville St. Joseph Sauk Centre
TOWNSHIPS:			Avon Brockway Collegeville Eden Lake Fair Haven Le Sauk Lynden Maine Prairie Melrose Millwood Munson Paynesville Rockville St. Augusta St. Cloud St. Joseph St. Wendel Wakefield

	SENIOR ACCREDITED	ACCREDITED	CERTIFIED SPECIALISTS
STEELE	County Assessors Office		
CITIES:		Owatonna	Blooming Prairie Ellendale Medford
TOWNSHIPS:			Owatonna
STEVENS	County Assessors Office		
CITIES:			Morris
SWIFT	County Assessors Office		
CITIES:			Appleton Benson Kerkhoven
TODD	County Assessors Office		
CITIES:			Long Prairie Osakis Staples
TOWNSHIPS:			Burnhamville Fawn Lake Gordon Grey Eagle Kandota Long Prairie Staples
TRAVERSE	County Assessors Office		
CITIES:			Browns Valley Wheaton
TOWNSHIPS:			Folsom

	SENIOR ACCREDITED	ACCREDITED	CERTIFIED SPECIALISTS
WABASHA	County Assessors Office		
CITIES:			Elgin Lake City Mazeppa Plainview Wabasha
TOWNSHIPS:			Greenfield Mazeppa Minneiska Pepin Zumbro
WADENA	County Assessors Office		
CITIES:			Staples Wadena
Waseca	County Assessors Office		
CITIES:		Waseca	Janesville New Richland
TOWNSHIPS:			Woodville
WASHINGTON	County Assessors Office		
CITIES:		Cottage Grove Lake Elmo Newport Oakdale Oak Park Heights St. Paul Park Stillwater Woodbury	Afton Bayport Birchwood Dellwood Forest Lake Hugo Lakeland Mahtomedi
TOWNSHIPS:		Forest Lake	Grant May New Scandia Stillwater
WATONWAN	County Assessors Office		
CITIES:			Madelia St. James

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CITIES:			Breckenridge
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CITIES:		Winona	Altura Dakota Goodview Lewiston Minnesota City Rollingstone St. Charles Stockton
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WRIGHT	County Assessors		
CITIES:		Buffalo Monticello	Annandale Cokato Delano Howard Lake Maple Lake Rockford St. Michael
TOWNSHIPS:			Buffalo Corinna Frankfort Franklin Maple Lake Monticello Otsego Rockford Southside
YELLOW MEDICINE	County Assessors Office		
CITIES:			Canby Clarkfield Granite Falls
TOWNSHIPS:			Stony Run

(15)

EQUAL EYES

MARCH 1989

MAAO

THE MINNESOTA ASSOCIATION OF ASSESSING OFFICERS



Wild Rose

volume 11 number 41

EQUAL EYES

The official publication of the Minnesota Association of Assessing Officers. Publication is quarterly and is entered as third class mail at Ely, Minnesota. The Editorial address is PO Box 238, Ely, Minnesota 55731. Phone (218) 365-5383. Opinions expressed in articles appearing in this publication are those of the indicated authors and do not necessarily represent the official position of the Minnesota Association of Assessing Officers.

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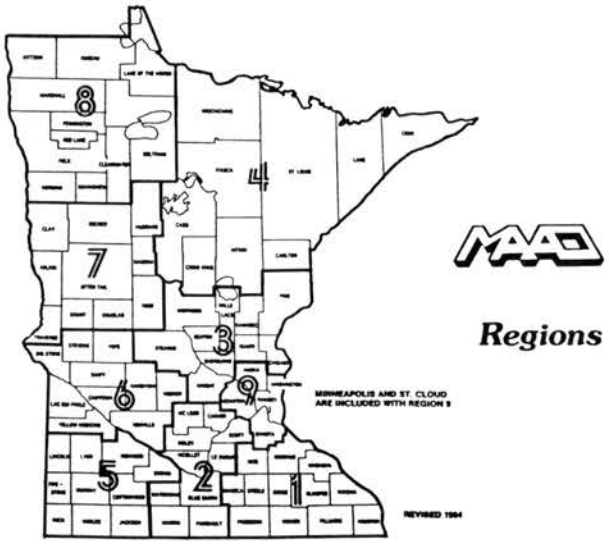

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WHAT'S NEWS . . .

St. Cloud: Owners, managers form coalition on rental housing

More than 1,000 rental property owners and managers from across Minnesota are joining to form RENTR (Coalition for Rental Housing Tax Reduction). The organization will work to educate state legislators and the public on how Minnesota's high rental property taxes have hurt the availability of affordable rental housing.

Property taxes on rental housing in Minnesota are the highest in the nation, according to a 1988 study by the Institute of Real Estate Management. Of 120 cities surveyed, St. Cloud, which ranked fourth in the nation, is about twice the national median at 95 cents per square foot. The only other Minnesota area surveyed was the Twin Cities area, where taxes per square foot are highest among the 120 cities surveyed.

"High property taxes mean that rents must be increased," said John G. Horner, chairman of RENTR. "Unfortunately, the additional rent dollars are taken by state government and often aren't available for the rental housing owner to invest in maintenance.

(from a St. Cloud newspaper)

The seven fastest growing cities in Minnesota are all Twin Cities suburbs. Eagan remains the fastest growing city in the state. Its population has soared by 89.5 percent from 20,700 persons in 1980 to 39,225 person in 1987. Other large cities (10,000+) in the Twin Cities area with growth rates exceeding 50 percent are Eden Prairie (88.8%) and Maple Grove (63.0%). Several Twin Cities suburbs with populations under 10,000 are also experiencing rapid growth. The leaders in this group are Savage (87.2%), Vadnais Heights (79.2%), Pine Springs (68.2%), and St. Francis (58.7%).

(from the MN Planning Assoc.)

The following items are from SREA Newsbriefs;

"Power centers" provide shopper appeal. First there was the power lunch, then the power tie, now it's the power shopping center, designed to appeal to today's yuppified markets. Combining the specialty retailers of a major mall with the convenience of a neighborhood strip center, power centers are springing up around the country, according to a recent report in the *Wall Street Journal.* The article indicates that as far as some center developers and investors are concerned, the power center is "the only promising niche in a market oversaturated with malls and strip centers." (*WJS,* December 27, 1988)

In a study done by Real Estate Research Corp. for Equitable Real Estate Investment Management, Inc. -*Emerging Trends in Real Estate - 1989.* The following were some interesting findings:

- Overbuilding has reached critical mass in all property types and all areas of the country, and even a construction slowdown will not return inventory to balance this year.
- Although there will be abundant sources of capital, the decreased number of available properties will slow transactions.
- Real estate yields for the best properties will edge down, matching yields on corporate bonds more closely.
- Fewer, smaller and less speculative projects will be developed, and they will be marketed to targets determined locally.
- Investment properties of choice are warehouse/distribution facilities, with retail properties a close second.

From an investment standpoint, both the RERC study and another survey, Landauer Associates' *1989 Real Estate Market Forecast,* suggest that industrial properties are at or near the top of the preferred list. Offices and hotels were near the bottom.

In summing up the state of the general economy vis-a-vis real estate investment, John R. White, honory chairman of Landauer, advises investors accordingly: "It is imperative for real estate investors to prepare for the possible shock of a recession by discouraging speculative construction; by pricing real estate more cautiously and prudently, even at the expense of withdrawing from the market when prices are too high; and, by searching for alternative real estate investments, i.e., other than elite office and shopping center properties, that may be smaller and in second or third tier cities."

Relo losses. Companies who buy their transferred employees' homes at fair market value may end up selling them for a loss, according to a recent survey. Last year slightly more than half (58.7%) of homes sold by surveyed corporations were sold at a loss. Sixteen percent were sold for a gain and the remainder sold at the purchase price. The survey of 100 corporations conducted by Runzheimer Reports on Relocation also indicated that they experienced on average loss-on-sale of 4.3%, or $4,993, on every home sold during 1987. The average appraised value of employee homes purchased by corporations in 1987 was $116,135. Distressed markets and the need to make a quick sale to minimize carrying costs were two reasons why companies sold inventoried properties at a loss.

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COVER STORY

The wild rose can be found throughout the continental U.S. and is found in every region of Minnesota.

From the Boundary Waters Canoe Area Wilderness in the northeast to the vast rolling farmlands in the southwest, the pale-to-dark pink blossoms exude their sweet fragrance along roadsides, in meadows, woodlands and gardens all summer.

In the fall, the seed pods...called Rose Hips...turn a brilliant orange color. They are high in vitamin C content, and are frequently used in herbal tea concoctions.

The delicate blossom is part of an extemely hardy plant that bristles with thorns for protection from herbivores. It has a wide degree of adapability...being able to exist in nearly all types of soil, and seems to be able to survive periods of drought as well as heavy rains. Neither extreme cold nor prolonged heat appear to prevent its growth.

Heavens! I think I have just described the Minnesota Assessor!

The cover photo is by editor Louise Leoni.



Feature City of the March issue is New Ulm... page 52

State Board of Assessors Proposed Rules section...page 23 to 32...is at the center of this issue of *Equal Eyes* for your convenience in pulling them out of the magazine for separate reference.

MAAO

Summer Seminar Program

&

Commissioner's Session

MAY 31 - JUNE 1

ST. CLOUD

WEDNESDAY, MAY 31st

11:00 am - 1:00 pm . . . . . Registration

1:00 pm - 5:00 pm
- Form Report Writing
- Appraisal or Special Purpose Properties
- Personal Computer Applications
- Legal Descriptions (part 1)
- Apartment Valuation (part 1)
- CER Applications & The Sales Ratio Study (part 1)
- Income Narrative Appraisal Workshop (part 1)

5:30 pm - 9:00 pm . . . . . Barbecue at local St. Cloud Park
Sponsored by MAAO Region 3

THURSDAY, JUNE 1st

8:00 am - 11:30 am
- Tax Laws
- Effective Communication
- Basic Programming of the HP 12-C
- Legal Descriptions (part 2)
- Apartment Valuation (part 2)
- CER Applications & The Sales Ratio Study (part 2)
- Income Narrative Appraisal Workshop (part 2)

11:30 am - 12:45 pm . . . . . Buffet Luncheon (poolside)

1:00 pm - 3:00 pm . . . . . General Session
- Donald Patterick, Minnesota Taxpayer's Association
- John James, Minnesota Commissioner of Revenue

- - - - - - - -

Registration forms to be mailed in mid-April to all assessors. Mail Registration to:

Paul Knutsom, Freeborn County Assessor
Courthouse
Albert Lea, MN 56007

Registration fee of $40 includes:
- coffee breaks on both days
- lunch on Thursday, June 1st **only**
- course materials

All seminars approved for BEUs - **BEUs will be awarded only if registrant attends 8 full hours of seminars. No BEUs will be awarded if registrant's attendance is less than 8 hours.**

For room reservations at Holiday Inn, call the St. Cloud Holiday Inn (612) 253-9000. Room rates are $42 (single) and $50 (double), plus tax. (125 rooms at above rates held until May 17, 1989).

Class sizes are limited, so register early.
REGISTRATION DEADLINE: WEDNESDAY, MAY 24, 1989

Holiday Inn®
- 2 HOLIDOME AREAS
- 2 INDOOR POOLS
- WHIRLPOOL
- WADING POOL
- SAUNA
- HOLI-GYM FITNESS CENTER
- KIDDIES' PLAY AREA
- CLOWNS ON SATURDAY
- GAMEROOM
- BASKETBALL
- VOLLEYBALL
- BADMINTON
- JOGGING TRAILS

ST. CLOUD

(612) 253-9000

SEMINAR DESCRIPTIONS:

Form Report Writing
Time Length: 4 hours
Seminar detailing the writing of a form report appraisal required for the Certified Specialist designation.
Instructor: Scott Hovet, Plymouth City Assessor

Appraisal of Special Purpose Properties
Time Length: 4 hours
A workshop on appraising those unique and difficult to value properties.
Instructor: Scott Rene, Washington County Assessor

Personal Computer Applications
Time Length: 4 hours
Assessor's office applications of off-the-shelf software for personal computers.
Instructor: Dennis Montague, Ass't Washington County Assessor

Tax Laws
Time Length: 4 hours
A review of the laws contained in Course A.
Instructor: Dale Lambrecht, Minnesota Department of Revenue
John Hagen, Minnesota Department of Revenue

Effective Communication
Time Length: 4 hours
Effective communication between the assessor and the general public.
Instructor: James Connolly, Professor of Rhetoric, U of M

Basic Programming of the HP 12-C
Time Length: 4 hours
Attend this workshop and obtain basic instruction for programming your HP 12-C.
Instructor: Al Heim, Todd County Assessor

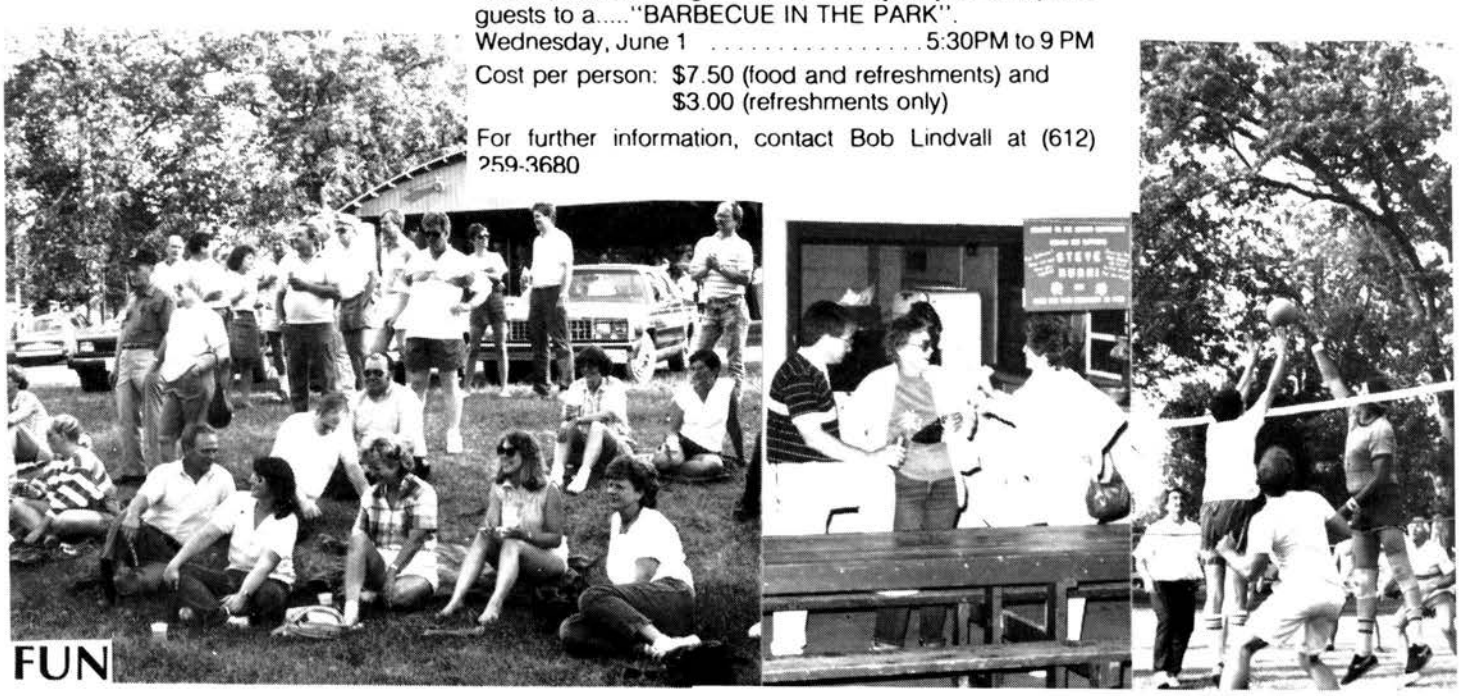
Legal Descriptions
Time Length: 8 hours
A hands on seminar dealing with reading and drawing legal descriptions.
Instructor: Dave Claypool, Ramsey County Surveyor

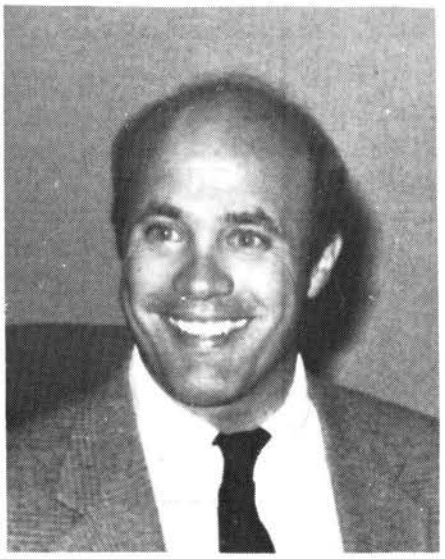
Apartment Valuation
Time Length: 8 hours
A workshop designed for the review of the procedures used in estimating the market value of apartments.
Instructor: Al Whitcomb, Appraiser, Dakota County

CER Applications & The Sales Ratio Study
Time Length: 8 hours
A workshop on CER applications and coordinating those applications to sales ratio studies.
Instructor: Howard Christianson, Norman County Assessor

Income Narrative Appraisal Workshop
Time Length: 8 hours
Bring your income narrative to this workshop and work on its completion under the guidance of experts.
Instructor: Leon Madsen, Fridley City Assessor
Steve Behrenbrinker, St. Cloud City Assessor

While attending the MAAO Summer Seminars/Commissioner's Session, Region Three invites you, your family and guests to a....."BARBECUE IN THE PARK".
Wednesday, June 1 . . . . . 5:30PM to 9 PM
Cost per person: $7.50 (food and refreshments) and
$3.00 (refreshments only)
For further information, contact Bob Lindvall at (612) 259-3680





YOUR MAAO PRESIDENT'S MESSAGE

J. SCOTT RENNE

The most important thing that an assessor can have, far more important than a good sales ratio or a winning percentage in Tax Court, is the public trust. Over the past two years we have seen examples of apparent violations of that public trust. Assessors have a great deal of responsibility in the distribution of the property tax burden. The hydraulic nature of the property tax is such that if one property or type of property is under-valued or receives special treatment, the other properties will pick up their share. It may be helpful to assessors to step back and examine their practices and procedures as they relate to that public trust.

A reasonable place to start is by examining one's attitudes and activities, and play the 'Devil's Advocate' with them to ensure that even the most ornery taxpayer could not use them against you. I remember at a Board of Review last spring when one of the appraisers and myself were joking between us saying how assessors work on commission, in light of the increased values and protesting taxpayers. Someone overheard our factitious comments and reported them to the County Commissioners.

All taxes have a negative connotation to them. Property taxes may be the most sensitive of all taxes, because they are administered on the local level and have certain subjective elements to them. They are one of the few taxes that the average person can attempt to negotiate. Can you imagine going to a retail establishment and trying to negotiate a 3% sales tax?

There are several methods that one may pursue to increase the level of public trust. One of the most obvious is to become more professional by affiliating with professional organizations. Adhering to their code of ethics and standards of professional practice will ensure that the assessor has a high level of integrity. Pursuing and achieving professional designations within those organizations will increase the assessor's credibility and performance.

It is difficult to instill common sense into people. It has been said that good judgment comes from experience and experience comes from bad judgment. We have too many situations where people learn a lesson the hard way by saying things that are later used against them. Whenever I'm dealing with a taxpayer, I try to envision my boss and a member of the media in the room or on the phone with me. We continually attempt to achieve the fine line between a professional, specific response, yet not provide too much information or information that may be turned against us.

This applies to both spoken and written communication.

Each assessor's office should have specific and documentable procedures for dealing with both informal and formal appeals. All appealing taxpayers should be treated in a uniform fashion. Whenever valuation changes are made, the rationale for the change should be documented. A log should be kept noting when communication was made with the taxpayer or their agent, and the issues discussed. A system of checks and balances may be implemented within the procedure in larger jurisdictions.

As assessors, we should constantly have a high awareness of what could happen to our work in a worst case scenario. Think of your assessment system and how and individual could attempt to change an assessment or delete a parcel. There should be a security system within the office work flow to ensure that such a situation could not occur. What would happen to your assessing records if there was a fire within your office? This happened in July of 1988 to Mike Ireland, City Assessor for Bloomington, Illinois. He was faced with a chaotic situation that could have been minimized with better planning. If duplicate records are kept off-site, it would certainly ease the pain of such an unfortunate occurrence.

There is a tremendous responsibility in administering the property tax system. If we raise our awareness of our responsibility to the public, it may improve our system and help us avoid these black eyes that our business has received over the past few years. ■

COMMISSIONER'S COMMENTS



John James

Change Means More Than Just a Building

By now, most people are aware that the Department of Revenue has moved to its new headquarters at 10 River Park Plaza on the south side of the Mississippi River in downtown St. Paul. The new building is one of the more visible changes for the department. Other changes are not so visible, but they may be more important.

Our long-term integrated systems development project is beginning to bear fruit. Last September we implemented our new business taxpayer registration system. It eliminated the threat of imminent collapse of our former antiquated system. Soon all business tax registrants will be asked to provide up-to-date information about themselves. This will result in more accurate and current information regarding business taxpayers which makes our work easier. Eventually we may be able to use this system to consolidate their many filings with state agencies into one. This will provide greater convenience to businesses and significant processing savings to the state.

October saw the implementation of an adjustments module to our taxpayer accounting system making changes to taxpayers' accounts easier to make. That's good news for each taxpayer with whom we either make a mistake or negotiate a reduction in an audit adjustment.

Just in time for processing 1988 income tax returns, we are implementing our new individual taxpayer registration system. If this works as smoothly as we anticipate, our goal of a 30-day turnaround time on income tax refunds will be easily met.

In March of 1989 we expect to implement our new computer-assisted collection system. Within a year, this will revolutionize our handling of collection files. Our telephone assistance employees will have access to the entire file when a taxpayer calls. We will be able to make outgoing calls more efficiently; manage our collection files better, and have more information about aggregate tax system performance.

During the 1989 legislative session we will be seeking funds to continue development of our taxpayer accounting and document processing systems. We are working on improved reporting of the timeliness of our handling of taxpayer disputes, refund claims and inquiries of all kinds. This all adds up to serious emphasis on providing prompt, effective, courteous service to taxpayers and their representatives.

1989 Legislative Proposals

I anticipate the most significant legislative attention to tax matters will focus on the areas of property tax reform, tax procedure and revision of the corporate alternative minimum tax.

The 1988 legislature bravely took the plunge into a significant property tax reform effort. Much was accomplished, including the following:

- enactment of the effective tax rate concept so that property taxes are expressed as percentages of market value;

- acceptance of the concept of truth in taxation whereby taxpayers are encouraged to pay attention to the budget setting process of the local governments which spend the majority of Minnesota's tax dollars; and

- substantial reduction of tax rate disparities between local governments which had resulted from the vast differences in property wealth among them.

However, much remains to be attempted in 1989.

The Perpich administration is going to work with the legislature in an attempt to develop a property tax package which will meet the following five goals:

Continued on page 45

the UNUSUAL STRUCTURE

Ever come across a property that causes you to look twice? "Did I see what I thought I saw?" runs through your mind as you grab camera and note pad for a closer inspection.

This ongoing feature will give you a place to share those appraisal headaches that defy finding comparables! Send them to the Editor of *Equal Eyes*.

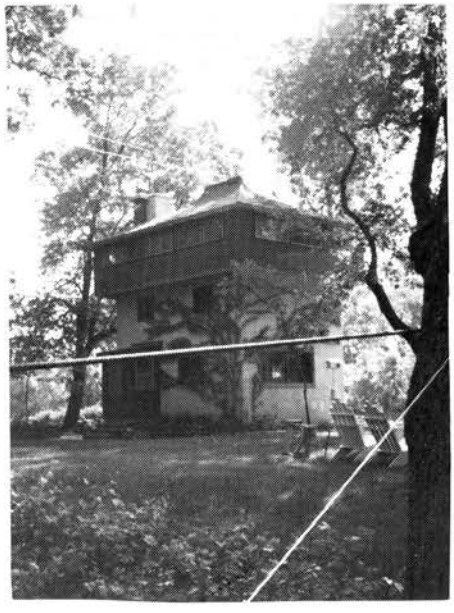
The June 1988 issue of *Equal Eyes* reported on an unusual structure located on an island in Bald Eagle Lake in Ramsey County. You might remember it - a 7,100 square foot house with many amenities including 3 fireplaces, seven baths and a raquetball court. The owner crosses the lake by using boats, snowmobiles, automobiles and even a hovercraft. In Brooklyn Park there is a similar situation but not on quite as grand of a scale. The island that Brooklyn Park has is approximately 750 feet long - 200 feet wide. It is located on the Mississippt River approximately a mile north of the Interstate 694 bridge.

The island is so low that it can flood in any given year. The builder took flooding into consideration when building his house; he built it narrow and tall - three stories tall. But in spite of its height, it is only 352 square feet on the first floor.

Originally it was built as a place to throw parties and spend the weekend during the 1920's. It is built of reinforced concrete walls and the floor has a full basement. By building the property in this manner the property has been able to survive sixty years of periodic flooding.



At that time, a large trolley-type device transported the owner and the guests over the Mississippi River to the top floor of the structure. This meant that people were traveling forty feet above the river. Later, insurance costs forced the owner to remove this trolley device. In the last few years, a much cruder trolley was constructed. The new trolley has a 25 degree angle from the front yard of the island high up onto the bank of the mainland. This cruder trolley device is made of a single 4' x 8' sheet of plywood on a 2" x 4" frame. Pulling it up at such a steep angle by hand has always proven to be a very laborous way of crossing the river, but, when the ice is thin, it is the only way the river can be safely traversed. In the summers, the owners use a row boat and in the winter they walk across the ice by foot.



The first floor of the structure has a living room and a kitchen. The second floor has a bedroom and a bathroom and the third floor has a bedroom. During my most recent inspection, the owners showed me various high water marks which still remain on the inside walls of the living room and kitchen. Among these was the flood of 1965 which is still apparent and stands four and a half feet above the floor. Despite such flooding, there is no apparent damage to the structure itself.

Appraising such an unusual piece of land with such a unique structure may be difficult enough but two other considerations make it even more complicated. First, because the owner's father owns the land adjacent to the island the present owner has the use of the "mainland" to park his car and to attach a trolley device. Most likely any subsequent owner would not be able to buy a river lot adjacent to the island. Without such a lot, transportation to and from the island would be difficult at best. Second, the house has a septic system which is close to the river. According to our health department, due to the proximity of the septic tank to the river, that should the septic system ever fail, the necessary work could not be performed. Therefore, it would render the structure unfit for occupancy. But, on the other hand, the present septic system may function properly for years to come.

Assessing is an interesting field. Where else do you find yourself having to have to estimate the functional obsolesence that is attributable to a "flush factor". ■

"Equal Eyes"

STUDENTS CREATE

NEW HOUSING MARKET

By Stephen C. Behrenbrinker, CAE
St. Cloud City Assessor

Skyrocketing enrollment at St. Cloud State University (SCSU) has created a new housing boom in St. Cloud's south side. In the last two years 56 student apartment complexes with nearly 2400 bedrooms have been contructed to meet the demand.

St. Cloud State University's enrollment has grown slightly for the past ten years, but the 1986 enrollment of under 13,000 jumped to over 16,000 last fall. The SCSU dorm system can house just 3,100 students, leaving the rest of the students having to find off-campus housing. In the past this meant settling for an apartment miles away from campus or sleeping rooms in older boarding houses on the south side. Many of these houses have taken much abuse from the transient student residents over the years, and are in a state of disrepair.

Approximately 80 of these older homes have been purchased and demolished by developers to make room for new student dwellings. This 60 block area neighborhood also has approximately 40% owner occupied dwellings. The rapid growth of student housing is a real concern to these people who see their neighborhood changing at a rapid pace.

Since 1970 city policy has encouraged demolition of old structures for the creation of student housing. But developers steered clear of the area until last year when enrollment at SCSU inceased and other types of apartment housing became less profitable.

The university has had dormitory waiting lists for the past 10 years, but now there is some hope for new campus housing. The crunch had become severe enough to convince university officials to seriously consider building additional dormitories. The university has submitted a formal proposal to the State University Board. Administrators hope that within two years the university can build a new 500 bed residence hall. The university plans to finance the new dormitory by using bonds sold through the state university system.

The possibility of on-campus housing still has not slowed down developers. Construction during 1987-88 was greater than even developers predicted. Anyone that even had an inkling of interest suddenly jumped in. New apartment complexes were popping up on almost every block in this 60 block neighborhood. Developers are paying ex-

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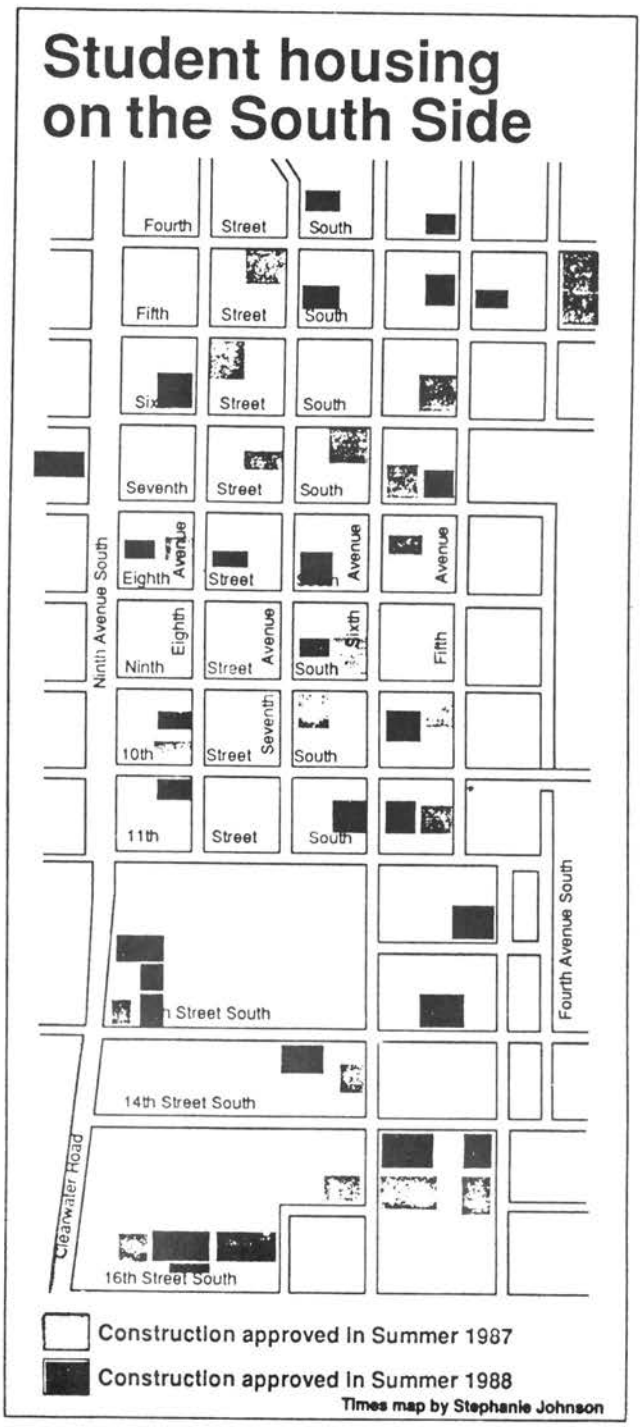


traordinary prices for developable sites. The range is from $4 to $20 per square foot, or up to $20,000 per unit buildable just to acquire the site. In addition, the cost of demolishing the old residences ranges from $3000 to $5000 typically.

The following is 10 sample sales of property purchased for student housing.

(pictures this page are examples of older housing units that have been removed and replaced with modern student apartment complexes)



SAMPLE OF LAND SALES

Address	Purchase Price	Land Area	# Units Buildable	Possible # of Occupants	Sale Price Per Sq. Ft.	Sale Price Per Unit	Sale Price Per Occupant
909 5 Av S	$144,000	21,780	12	48	$ 6.61	$12,000	$3,000
750 5 St S	103,000	14,250	8	32	7.09	12,875	3,219
1011 5 Av S	235,900	29,040	18	60	8.12	13,105	3,932
422 4 Av S	190,500	21,780	12	48	8.75	15,875	3,969
575 7 St S	155,500	14,520	8	32	$10.71	19,438	4,859
527 8 Av S	100,500	14,520	8	29	6.92	12,563	3,465
822 7 Av S	45,000	7,030	4	14	6 40	11,250	3,214
418 5 Av S	53,000	7,260	4	14	7.30	13,250	3,785
410 4 Av S	183,000	21,780	12	48	8.40	15,250	3,813
525 5 Av S	139,500	18,150	10	40	7.69	13,950	3,488

This major change in the neighborhood has created several problems for both the residents in the neighborhood and for the city to provide services. The higher density has put stress on the older sewer lines which are not able to meet the demand of all the new students. To help pay for the cost of updating the lines the city has created a tax increment financing district to help defray these costs.



Residents in the neighborhood see older homes being torn down and replaced with higher density apartment units. Many feel these older homes have significant historical value and should not be demolished.

Though there has been no mad exodus from the neighborhood, nearly all of the sales that have occurred during the last two years are for redevelopment of new student apartment units.

The typical complexes are 4 to 18 units containing 4 bedrooms, 1 or 2 bathrooms, microwave oven, range, refrigerator, dishwasher, cable TV, phone jacks and security system. Each of the 4 bedrooms has a single occupant who pay $179 to $210 per month rent. $199 is the most common rent per month based on a 9-month lease. Rents tend to be about half of that during the summer months. Parking is usually included in the rent. Older rooming houses typically charge between $125 to $175 per month rent based on location and the condition of the property.

The following is a comparative analysis of projects started in 1987.

Student Rentals Built or Started in 1987 - Comparative Analysis

th = townhouse
apt = apartment
rh = rooming house

#	Address	Type	#Beds	Infomation Source	Phone #	# SF/4 BR Apartment	# Baths/4BR Apartment	# Parking spcs/4BR Apartment	Proj $/sgl BR/mo for Sep '88	Proj $/mo/pkg	Microwave Oven	Dishwasher	Window Coverings Throughout	Cable TV basic service	Air Conditioning	BR Ceiling Fans	Solid Core Interior Doors	On Site Laundry	On Site Vending	Score out of 9
*	Mich Av SE	th		Dan Marrin	3-7979	1340	2.50	2.50	$185	$0	x	x	x	x	x	x	x	x	x	9
1	900-7 Av S	apt	72	Dean Corrigan	3-1054	1030	1.50	1.50	$199	$0	x	x	x	-	x	-	-	x	-	5
2	1510-9 Av S	apt	48	Dick Welch	2-7860	1069	1.50	2.00	$195	$10	x	x	x	-	x	-	x	x	x	7
3	711-8 Av S	apt	32	Dean Corrigan	3-1054	1030	1.50	1.50	$199	$0	x	x	x	-	x	-	-	x	-	5
4	512-8 Av S	apt	32	Tim Meyer	9-9434	1050	1.25	2.00	$199	$10	x	x	x	-	x	-	-	x	-	5
5	815-10 St S	apt	30	Dean Corrigan	3-1054	1030	1.50	1.50	$199	$0	x	x	x	-	x	-	-	x	-	5
6	1311-6 Av S	apt	30	Dean Corrigan	3-1054	1030	1.50	1.50	$199	$0	x	x	x	-	x	-	-	x	-	5
7	1450-5 Av S	apt	48	Darwin Hutt	3-1354	1050	1.50	1.50	$195	$15	x	x	-	-	x	-	x	x	x	6
8	607-6 Av S	apt	48	Travis Kent	1-1814	1085	1.50	1.50	$210	$15	x	x	x	-	x	x	-	x	x	7
9	706-6 Av S	rh	14	Darwin Hutt	3-1354	N/A	N/A	N/A	$240	$15	x	x	x	-	x	-	x	x	x	7
10	605-15 St S	apt	32	Bruce Meyer	3-6606	1050	1.25	1.50	$199	$10	x	x	x	-	x	-	-	x	-	5
11	403-7 Av S	apt	22	George Courrier	2-6697	1215	2.00	2.33	$200	$17	x	x	x	-	x	-	-	x	-	5
12	410-4 Av S	apt	48	Jim Heim	1-8284	1060	1.50	1.50	$210	$15	x	-	x	-	x	-	-	x	x	5
13	750-5 St S	apt	32	Rich Miller	1-1268	1050	1.50	1.50	$195	$0	x	-	-	-	-	-	-	x	x	3
14	575-7 St S	apt	32	Darwin Hutt	3-1354	1050	1.50	1.50	$200	$15	x	x	-	-	x	-	x	x	x	6
15	817-6 Av S	apt	48	Travis Kent	1-1814	1085	1.50	1.50	$210	$15	x	x	x	-	x	x	-	x	x	7
16	909-5 Av S	apt	48	Travis Kent	1-1814	1085	1.50	1.50	$210	$15	x	x	x	-	x	x	-	x	x	7
17	422-4 Av S	apt	48	Jim Heim	1-8284	1060	1.50	1.83	$210	$15	x	-	x	-	x	-	-	x	x	5
18	617-7 Av S	rh	14	George Courrier	2-6697	N/A	N/A	N/A	$200	$17	x	x	x	x	x	x	-	x	-	7
19	1120-9 Av S	apt	50	Assumed from other bldgs		N/A	N/A	N/A	$199	$0	x	x	x	-	x	-	-	x	-	5
20	1416-6 Av S	apt	32	Lonnie Kornovich	2-4015	1050	1.25	3.00	$195	$10	x	-	-	-	x	-	-	x	x	4
21	1420-6 Av S	apt	48	Lonnie Kornovich	2-4015	1050	1.25	2.50	$195	$10	x	-	-	-	x	-	-	x	-	3
22	418-5 Av S	rh	14	Assumed from other bldgs		N/A	N/A	N/A	$199	$0	x	x	x	-	x	-	-	x	-	5
23	1003-8 Av S	rh	14	Jerry Plachecki	1-6297	N/A	N/A	N/A	$240	$0	x	x	x	-	x	-	x	x	x	7
24	1011-5 Av S	apt	66	Larry Heim	1-8284	1060	1.50	1.50	$210	$15	x	-	x	-	x	-	-	x	x	5
25	1220-9 Av S	apt	24	Steve Upgren	3-7979	1080	1.00	2.00	$200	$10	-	x	x	-	x	-	-	x	-	4
26	525-5 Av S	apt	40	Mark Mimbach	1-0525	?	1.00	1.50	$205	$15	x	x	x	-	x	-	x	x	x	7
	TOTAL		966			WEIGHTED AVERAGE-(#'s 1-26)			$203											

While in the past there has always been a shortage of student housing, this fall there suddenly was a surplus. Very aggressive marketing techniques are being used to fill these new complexes. In 1987 new complexes would be totally leased before construction ever began. Now a number of these units are struggling to attain an acceptable level of occupancy.

A real problem for developers is if they came on line after September 1, or the beginning of the school year. Since most apartments require a 9 month lease, there is very little movement once classes begin. Many developers have had to make sizable concessions to get their property filled. If a student had leased a unit that was incomplete at the time the lease was to begin, the landlord paid for him to stay in a motel until the unit was ready for occupancy.

With mortgage payments due and too few students knocking on their doors, the same developers who were eager to build last year are now apprehensive about new construction during the summer of 1989.

A drastic slow-down in construction would be a reprieve in a 2-year student housing boom that changed the face of St. Cloud's south side.

Some developers may have wished they could have changed their plans in June when they began seeing how much new housing was being built, but by then they had acquired the land, purchased the materials and were committed to the project.

With so much housing for students to choose from, south side landlords are turning their thoughts from prosperity to survival.

Older apartment buildings and single-family homes that have been converted to student rooming houses are suffering. Outdated buildings with shared bedrooms and no frills have a difficult time competing with new buildings that feature single bedrooms and many amenities.

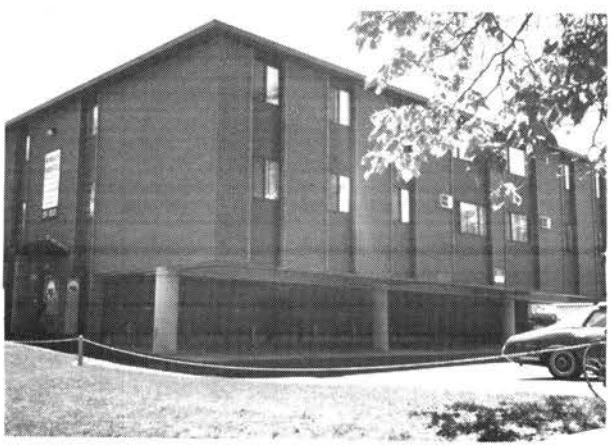
New buildings within walking distance to campus are nearly all filled, but farther from the campus the higher the vacancy grows. Some landlords have lowered rents on buildings farther from campus. Monthly rent is down to $179 per month for single rooms in some buildings, Monthly rents have dropped from $199 to $190 on others.

Rent wars are unlikely no matter how high vacancies climb. Owners feel pressure to keep their prices at or above current levels to make up for high vacancies expected in the summer. Summer occupancy rates are expected to be 30-50%. Some complexes will be completely closed during the summer months. Typical vacancy during the 9 month school year is expected to level off at 5-7%.

For appraisers to estimate the market values of these properties there is a tremendous amount of data available. There are land sales, market rent surveys, improved sales, studies dones by SCSU projecting enrollment, and studies by the St. Cloud City Planning Office. The following is a list of 5 sales that illustrate how uniform the sales are regarding price per unit, price per occupant, GRM, and overall cap rates.

No.	Address	Buyer	Year Built	# Units	# Occpt.
44703	1420 6 Av S	S Ptnrs.	1988	12	48
44703-01	1416 6 Av S	Silverberg	1988	8	32
48847	1226 9 Av S	Panger	1987	6	24
50613	500 12 St S	Cloud/Co.	1986	18	72
44685	1311 6 Av S	Hunstiger	1987	9	36

Sale Date	Sale Price	$ Per Unit	$ Per Occpt.	$ Per Gross sqft	GRM	Cap Rate
6/88	$522,000	$43,500	$10,875	$34.54	5.20	11.60
5/88	349,400	43,675	10,919	33.25	5.11	12.06
3/88	264,810	44,135	11,034	33.27	5.49	11.22
6/88	800,000	44,444	11,111	35.93	5.53	11.14
2/88	365,000	40,555	10,138	35.47	5.57	11.06
	AVERAGES	$43,260	$10,815	$34.50	5.40	11.50





The St. Cloud City Assessor's Office has discussed the valuation for tax purposes with developers, apartment owners, appraisers, and leasing agents active in the student housing market. We have arrived at the following income approach to arrive at a value estimate and this appears to be acceptable to most persons, but of course they still think the tax is **too** high. Because this type of property is new to this market, expense ratios and vacancies can only be estimated as there is no income history to analyze.

Basic rent x#of units x 9 months x .90 occupancy =	$ _____
Summer rent x#of units x 3 months x.30 occupancy =	$ _____
Parking rent x#of spaces x 9 months x.90 occupancy =	$ _____
Effective Gross Income	$ _____
Less Expense (30% est.)	- _____
Divided by OAR	_____
Equals Indicated Value	= _____
EMV Per Unit	$ _____
EMV Per Bedroom	$ _____

Based on this formula the following estimates are calculated.

Base Rent	EMV Per Unit	EMV Per Bedroom	Tax Per Unit	Tax Per Bedroom
$180	$35,900	$ 8,975	$1,532	$383
190	37,900	9,475	1,620	405
199	39,700	9,925	1,696	424
210	41,900	10,475	1,788	447

Although SCSU will continue to grow, it is not expected to have the explosive growth of the past 5 years. According to State Demographer's research high school graduation rates are predicted to drop drastically in the next 3 years, reducing the pool of potential university students.







Persuasive Words

According to a recent Yale study, the 12 most persuasive words in the English language are:

you	guarantee
money	love
save	discovery
new	results
easy	health
free	proven

"You Mean They Get Paid to Protest Taxes?": The Role of the Tax Agent in a Professional Ad Valorem System

*Jeffery Spelman, RES**

One of the most important issues facing the assessment profession is the proper relationship between the assessing officer and the tax agent. Defining this relationship raises many difficult professional and ethical questions for assessing officers. The very existence of tax agents creates for assessing officers questions of fairness and equity. How assessing officers handle these issues affects not only the taxpayer who hires the tax agent, but all the taxpayers in a jurisdiction.

Despite these problems, the role of the tax agent is rarely addressed in the literature. There are no seminars or workshops on dealing with tax agents. Even the Code of Ethics of the International Association of Assessing Officers (IAAO) does not provide clear guidance about the role of the tax agent. Legislators, many fee appraisers, community leaders, and the average taxpayer do not know what a tax agent is and have no expectation as to how a tax agent should behave. Without a professional or public consensus on the role of tax agents in the assessment profession, assessing officers are isolated and left to their own devices in forging a relationship with "someone who gets paid to protest taxes."

DEFINITION OF A TAX AGENT

By definition, a tax agent is a person or firm that represents ad valorem taypayers in regard to their assessments and serves as an advocate for taxpayers. Tax agents may be regular employees of the companies they represent or independent consultants who work for a fee contingent on the client's tax savings. Recently, the traditional definition has broadened. School districts have hired consultants to challenge board of appeal actions reducing the assessments of certain kinds of property. Computerization has encouraged some tax agents to use mass mailings advertising services to the general public. The defintion has been further complicated by increasing numbers of part-time agents who represent a neighborhood or local commercial area for a small fee.

From a legal perspective, the tax agent fulfills a well-defined role as a legal agent. There is a substantial body of law and practives known as the *law of agency* which should govern the relationship between the taxpayer and the tax agent. In a professional situation, the relationship between the agent and client should be a fiduciary relationship, meaning that tax agents have specific legal responsibilities of accountability. The relationship between the assessing officer and the tax agent, however, is not clearly defined. There are no federal or state statutes that establish specific responsibilities for tax agents in the ad valorem field.

TAX AGENT AS "HIRED GUN"

Most assessing officers form a definition of a tax agent from their experience in working with professional tax agents. Many assessing officers view a tax agent as a "hired gun." Tax agents are sometimes viewed with respect, or even fear, as people with special knowledge or background, especially if the assessing officer's staff has not fully developed its own professional capacity. Using the author's agency as an example, early in our staff development process, our appraisers were dazzled by tax agent talk of discounted cash flow and fast track construction plans, which unfortunately led to concessions that probably would not have been granted by more experienced assessment professionals. One of the classic experiences of those days now used in staff training is the example of a professionally designated appraiser/tax agent/owner who tried to place the cost of construction of an entirely new parking lot into one year of expenses. As the staff's professionalism grew, two facts quickly emerged: the assessing office staff had been unprepared for their initial exposure to tax agents and some of the tax agents with whom we were dealing were simply not telling the truth.

"YOU MEAN THEY GET PAID TO PROTEST TAXES?"

Some other experiences of assessing officers with tax agents have been equally disconcerting. Tax agents working on a contingency basis have been the most troublesome. Some of them have presented our office with false documents, filled out another state's business personal property renditions, missed deadlines, botched seemingly simple forms, and presented an incredibly complex web of barely believable information. Fortunately, many of these agents were not well established and went out of business within a year or two. Other agents, although more forthcoming, have literally tried to camp in our office, tip up computer terminals, use maps and aerial photographs meant for land department personnel, and get accommodating staff members to do the agent's research.

Another instance of problems created by tax agents, particularly those who work on a contingency basis, has been the practice of taking a flyer on a protest. In this scenario, a tax agent, representing a taypayer without the taypayer's knowledge, files an appeal of the unsuspecting taxpayer's assessement. The tax agent then represents the "outraged" taxpayer before the county board of equalization. If the appeal is successful, the tax agent contacts the taxpayer, shows the supposedly angry taxpayer the initial assessment, and offers to seek lowered assessment. In

one memorable situation, the appraiser who represented the county assessor's office at the board of equalization encountered two agents who both claimed to represent the same client who had been "grossly overassessed", a telephone call revealed that the client was basically unconcerned about his assessment. This situation so closely resembled and "inside/outside" whitecollar fraud scheme that the district attorney's office requested a full report on the situation. More serious was the fact that the tax agent was a member of a professional appraisal organization with a code of ethics that applied to "appraisal," but not to behavior before a gullible board of appeal.

The relationship between assessing officers and tax agents can also be unfavorable during formal protests to the board of equalization. In an adversarial forum, some level of professional conflict is expected. But assessing officers are often blind-sided with false and misleading appraisal information that had never been presented to the county assessor. Most serious of all, our office has experienced several instanced of tax agents becoming involved in local politics—obviously in order to win concessions for their clients or to intimidate the assessment office into a more compliant attitude.

Another problem for assessing officers are those tax agents who protest *every* year regardless of the merits of the appraisal. They hope, evidently, that the inconsistent actions of the local appeal board or the assessor will yield results. These protests are not based on legitimate value questions, but are simply a game of "appeal roulette," a policy damaging not only the fairness of the system, but also straining local staff resources that should focus on legitimate inequities.

THE FINE ART OF NEGOTIATION

Tax agent negotiation tactics also create problems for assessing officers. One national firm, for example, became a source of amusement in the office during the revaluation hearings. Their representative began each hearing with our commercial appraisers by mentioning that his firm was always in need of a "few good men" (presumably good women too). This comment was invariably followed by revealing the high salary and benefits paid by the firm. This opening gambit was a subtle message to our staff that working with this agent was an avenue to a better paying job. Our staff members, however, compared notes and began to doubt that the firm needed all fifteen of our appraisers.

Another near-legendary tax agent in an adjoining state was well known for his habit of arriving to discuss his client's assessments at 11:45 a.m., and then inviting the appraiser to a long lunch at an expensive restaurant. After a policy of no lunches with tax agents was initiated, the tax agent changed his approach and began lunching with board of appeal members. His comment on the policy was, "they should have thought of this policy years ago. I wouldn't have had to prepare all that data." This story, which may be apocryphal, illustrates one ethical problem raised by the existence of tax agents.

Other negotiating tactics used by tax agents are not as amusing. During the assessing officer's busy hearing period, for example, many tax agents try to "shop" for a sympathetic hearing officer by manipulating hearing schedules or seeking political assistance on hearings. As all assessing officers learn, appraisers who seem sympathetic soon develop a personal "fan club" of agents who call each year. There are other creative tactics employed. One area firm uses a "tag team" approach, attempting to wear down hearing officers by meeting several hours in the morning and then bringing in another tax agent in the afternoon to continue the discussion. Ironically, the morning member of the "tag team" would spend the afternoon calling would-be clients, using the morning concessions as a sales pitch.

Another major problem developed after a recent revaluation of 250,000 properties in our county when a nationally known appraisal firm bombarded local commercial property owners with a mail-out, offering its services to reduce taxes, without having notified the assessor or reviewed the local situation. This mail-out along with several poorly planned local "informational" meetings did not create serious problems, but added to the public's perception of the ad valorem system as too confusing for the ordinary taxpayer to receive a fair assessment. Many of these companies have IAAO members in their organizations.

One of the most appalling examples of computerized mailings was one by a local firm that mailed out an official-looking document targeted to selected areas where many assessments had increased as a result of a revaluation. The brochure offered appraisal information and comparable properties taken from the county assessor's computer records for a fee of $29.95. The mail-out confused thousands of taxpayers. Some people thought it was an official tax bill, others thought it was a fee necessary for a protest, and still others blamed the county for the mail-out. The tax agents who prepared the mail-out were not only professional appraisers, but also members of a respected national appraisal organization.

Finally, there is the problem of a double standard on the part of many appraisers. Many assessing officers have found that some fee appraisers who also act as tax agents use one ethical and professional standard for their appraisals and another for reports or materials submitted to an assessor or appeal board. In some instances, this descrepancy is explained as a semantic difference between an appraisal and a letter of opinion. One such letter of opinion used in a major recent court case specifically required that the designations of the appraiser not appear, evidently to protect the appraiser from actions by the professional organization. Such actions result in a negative outcome if a professional appraiser presents an opinion that is not subject to the same rigorous analysis that would be required of a complete appraisal report. In the context of the public's right to fairness, any appraisal should provide a legitimate opinion of fair market value. IAAO members should at least review the guidelines of IAAO's Code of Ethics on contingent compensation and advertising or solicitation.

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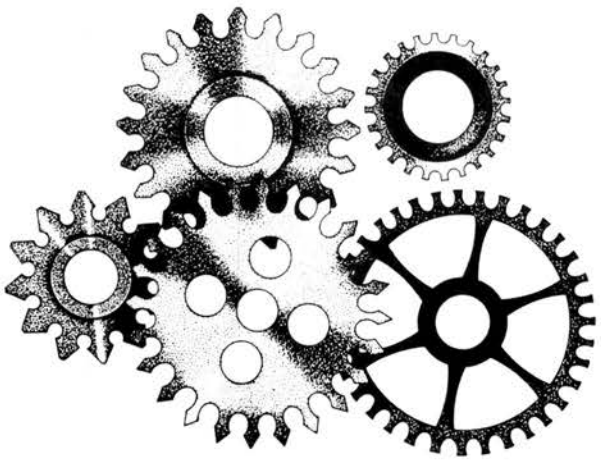

TAX AGENTS AS A POSITIVE FORCE

From these examples, it is clear that tax agents create many of the problems and frustrations of the assessor's office. On the positive side, however, many tax agents we have dealt with have been very helpful. Professionally motivated tax agents often assist the assessment jurisdiction by providing significant information that the office may not have. Many assessing jurisdictions have had good experiences with tax agents who have participated in dialogues on a difficult appraisal problems. One tax agent with a large national retail chain, for example, reviewed a proposed computer program for assessment of business personal property and offered several good suggestions, on of which would have actually increased assessments on retail outlets. Another national development firm from the Dallas area with a well-known corporate philosophy of social responsibility worked with out appraisal dividsion for hours to assist in valuing a commercial "hot spot." The firm's information and knowledge immensely improved the accuracy and fairness of appraisals in that area.

Our experience with tax agents has also been positive in regard to the appraisal of special purpose properties. Large industrial facilities, high-tech projects, race tracks, and other similar out-of-the-ordinary appraisal assignments present a difficult situation for even large assessment jurisdictions. In many cases, tax agents for special purpose properties provide comparable sales information, cost information, and other data necessary for a complete appraisal. To borrow a term from the biological sciences, the relationship between assessing officers and tax agents can be symbiotic, or mutually beneficial.

The relationship with tax agents can also be positive at the direction of the client. One large firm in our area instructed its tax agent to review all assessments as to their equity with other similar properties and refused the agent's request for a percentage contingency fee. The company's executive officer emphatically told the agent that the company felt it should support local government as much as possible. The firm did not wish to be perceived as using its standing in the area to lower its tax burden. As a result, the dialogue with this company's agent has always been characterized by professionalism.

Other public service and utility company tax agents consistenly play a beneficial role in the assessment process. In many small counties, these groups assist county officials in reviewing millages, sinking funds, and budgets. Public service utilities, for example, have helped the county assessor's association in our state to analyze the financial impact of proposed legislation, have shared mapping resources and aaerial photographs, and worked with the office in preparing returns.

Tax agents also sometimes serve as buffers between the assessing officer and the taxpayer. A responsible tax agent, for instance, can objectively explain an appraisal to a client and increase the general business community's understanding of the ad valorem system. On many occasions, our office has talked to taxpayers who have indicated they were angy or upset by a new appraisal or a change in the assessment process until they had discussed the matter with their tax agent. The agent's lucid explanation of the reasons behind the new appraisal or change in millages clarified the situation for the taxpayer.

Tax agents have also been a positive force in trying to make local boards of equalization behave in a consistent and equitable manner. Since clients of tax agents are affected by the appeal process, which is the weakest link in the ad valorem system, efforts to encourage local appeal boards to behave more responsibly have helped the assessment jurisdiction.

Conflict between the assessor and the tax agent is not always the fault of the agent. In the course of hearings, a sense of competition sometimes develops between staff and tax agents. Although the assessor's staff, particularly when overworked or after receiving false information the year before, may want to be inflexible in setting the next year's value, such behavior does not serve the interests of the taxpayer who may have a valid complaint.

Finally, the clients of tax agents often do have legitimate problems. Although there has been progress over the last few years in the development of professionalism among assessing officers, the difficult job of making fair and equal assessments sometimes breaks down. There are still instances where assessments—either through an error or faulty analysis—are not defensible. This can occur even in the most professionally administered jurisdiction. Tax agents who discover these problems for their clients and obtain appropriate relief can actually increase the credibility of the ad valorem system.

The Jekyll-and-Hyde relationship between assessors and tax agents leads to several conclusions and recommendations for defining and improving that relationship.

First, the assessing officer has the responsibility for establishing procedures and policy for a professional relationship with tax agents. This includes adequately trained appraisers. At a minimum there should be some standard policy on appropriate data and format for submission during protests. This policy should also cover procedures to obtain signed releases from the taxpayer indicating that the tax agent does in fact represent the taxpayer.

Second, it is the responsibility of the assessment jurisdiction to establish at the outset that discussions with tax agents will take place in an ethical manner. In the post-Watergate years, governmental section ethics is a well-discussed topic that can not be over-emphasized. The assessing jurisdiction should establish clear policies on "moonlight" fee appraisals and accepting gifts or lunches from tax agents, thus reinforcing the idea that the tax agent, although not an enemy, represents one specific viewpoint which may not always be in the best interests of all county taxpayers.

Third, assessing officers must demonstrate the highest level of professionalism in their work. There is no excuse for poor performance in a day of affordable computer systems, assistance from state agencies, and the demands of a growing population. It is unfortunate, but true, that the poor performance of many assessment jurisdictions created the tax agent industry. Grossly unfair assessments, inconsistent application of statutes within the same state, poor performance, and even corruption on the part of assessment offices have created the vacuum that tax agents have been able to fill. Good solid assessments at true, defensible market value remove most of the causes for tax agent involvement that could be inappropriate.

This does not mean that tax agents are unnecessary. Many agents help their clients by keeping track of returns and filing dates, and by handling the idiosyncrasies of a hundred different jurisdictions across the country.

Fourth, the role of the tax agent in the assessment profession should be debated and discussed by IAAO. Clearly, the tax agent's role in the ad valorem system will grow rather than diminish in the future. Equally clear is the fact than an "ivory tower" solution to the ethical problem does not address the real life situation of the assessing officer whose role often conflicts with that of the tax agent.

Although IAAO cannot directly establish standards for tax agents who are not members of the association, IAAO can more clearly define ethical standards for assessing officers in their interaction with tax agents. Defining the role of the tax agent will raise the level of professionalism of all the players in the assessment profession.

Finally, just as legislation is reforming the appraisal profession, it may be that the problem of defining the role of the tax agent in the assessment profession will be solved, not in professional organizations, but in the federal and state legislative process.

Reprinted from *IAAO Assessment Digest*

Mr. Spelman, winner of the 1988 Donehoo Essay Award, is chief deputy Assessor, Oklahoma County, Oklahoma City, Oklahoma. ■

IFS AND ANDS BUTS AND CANS

By E.J. Burns, M.I.M.A.

"What if", "if only" **are well-worn phrases in the English language. All right Mr. Assessor, how are you going to tackle the new wave of technology in the latter part of the 80's and early 90's?**

What if **we are not prepared for the inevitable, inexorable change. *"If only"* I had known what was proposed, I would have been better prepared! How often we have heard that comment spoken with some sense of guilt. We have known that changes are as certain as, well. . . "a roll return" (albeit late at times).**

Some remember the "good old days" when things were simpler and change?—that's what you had in your pocket! We are on the spot and we had better prepare ourselves for whatever is coming our way.

Head in the sand?

"Not me, I'm ready. It can't be that bad?" Well, you're right, it's not bad; it's good. Our profession should be on the leading edge. We owe it to ourselves, we owe it to our clients. They place a trust in our abilities. They expect us to keep up and, keep up we must.

Old ways and methods are not cutting it any more. New ways are needed, some of which lie deep in the minds of assessors who have yet to release that vision. Moulding change to suit our needs makes change work for us. It becomes our tool, our slave—not the reverse. Accept it, use it, change it.

P.S. Other views are welcome. ■

Reprinted from *Assessors Review*, Ontario, Canada

THE JOHNSON-SHAUGHNESSY APPRAISER PROGRAM

By Marilyn Johnson

Hi! I'm Marilyn Johnson. As a data processing consultant, I design and program software systems. Jim Shaughnessy was, until his death, an appraiser in Hennepin County. Together, we created the APPRAISER. The APPRAISER is a copyrighted computer software package. It's a tool designed by an appraiser specifically for appraisers. I'd like to tell you about it. But first I'd like to tell you how the APPRAISER came into being.

Jim enjoyed being an appraiser. Over the years, he had established a pattern of doing the appraisals. He kept a lot of detail notes, so he could tell when improvements had been made to a property and for comparison to other, similar properties. It helped him toward his goal of fairness and equality but it took a lot of time. The more information you have, the better job you can do. But, of course, it also means a lot more work. Or does it?

Jim and I met through his daughter and my son. Their child, Ryan, is grandsom to both of us. Jim very quickly became more than just the other 'grandpa'. He and my husband Bob became close friends. Jim and I talked often on the phone about the 'kids'. Then, in Sept., 1986, he mentioned some things he's like to do on the computer, some ideas he had to make his work easier. We talked about them and I thought about them and we talked some more. Ideas started taking definite form on paper and suddenly, we were laying out files and designing forms and reports. Jim was very excited! As each piece of the system emerged from my computer, Jim would rush it home to his computer to try it out.



Marilyn Johnson, rt.; listens to questions about *The Appraiser* from Jim Carey, Assessor for the City of Virginia.

It was always Jims' intention to use rate tables. The rates change year to year and it had to be easy to change them and easy to apply these changes to the several thousand properties for which he was responsible. I programmed the rate tables and a way to apply the rate changes across-the-board. He needed to know the appraised value of a property this year and last year and years before that. I programmed summary history records, one per property per year. He needed to know which properties were homestead and what the percent was. I programmed homestead and added that information to the summary history records. He needed to know at a detail level what a property looked like so he would know when changes were made or when sudden deterioration occurred. What does it look like? The characteristics page of the form is a description of the physical appearance of the property. Jim needed to keep track of the actual dimensions of the structure. How many square feet is the first floor? The second floor? There were many other details he needed to know. Is there basement under the entire first floor? How big is the garage? How many, if any, fireplaces? Saunas? Decks/Porches? Fences? Swimming Pool? What is the land or lakeshore value of the properties in the same area? All these details and more became the calculation page. There are over 500 fields on the two page form.

When the database management system we were using just wasn't fast enough, I turned to the most knowledgable person I know in data processing, my husband, Bob Johnson. Bob is one of the Senior Partners of Designed Computer Systems, a company that specializes in solving problems. As always, he had a solution. We converted all our programs to FoxBASE. It was like turning up the speed on a record player. Jim and I were delighted.

We worked out more changes, added a few more things. Jim was excited about the system. He told some appraisers about it and demonstrated it a few times. The reaction was good. We started working on documentation. Designed Computer Systems offered to market the package for us. Everything was really moving. And then.... Jim died.

It's hard to lose a business associate with whom you have enjoyed working. But Jim was also a friend. I couldn't seem to work on the system anymore. Several months went by.

Jim cared a lot about the system. 'It will really help appraisers. It will make their work easier. It will make the appraisals even more consisten.' I thought about Jim and what he wanted to accomplish with this package. He didn't like waste and neither did I. I decided to complete what we had started. For Jim, for me, for all the time we spent on it, to reach our goal. I think Jim would be pleased.

'The APPRAISER - Residential and lakeshore version' is available now. (A commercial version should be ready late summer of 1989.)

The basis of the APPRAISER is its' two-page form which will store all data needed to calculate the market value of a property. The system does all calculations automatically. It will do percentage increases across-the-board. The menus and data entry screens are easy to use. The screen code and escape key provide user control of all processing. A unique feature of the APPRAISER is its' use of tables.

There are two types of tables in the Appraiser System, **Common Tables and Residential Rate Tables.** The Common Tables are those tables which are common to both residential and commercial properties, such as Source-of-sales-data Codes, City-group codes, Street-name codes. The Residential Rate Tables are, as the name implies, used only for residential properties. (Commercial appraising will require a separate set of rate tables.) AT system setup, all Tables are supplied, each containing suggested or sample data. Each appraiser modifies the tables to fit their particular area.

The **Residential Appraisal Form** has a Characteristics page and a Calculation page. A blank form is automatically created as each property is added to the system.

The **Characteristics page** describes the physical appearance of the property itself and its relationship to the neighborhood. Most of the information is notes for the appraiser so later changes, additions, deterioration will be easily noticed. Only the Quality/Class is directly used in the calculation to modify the structure rates.

The **Calculation page** is the actual assessment calculation. The user enters the building and land measurements, and all add-on items such as fireplaces, landscaping, decks, etc. Depreciation information and any dollar or percent adjustments are also entered. The system calculates square footage and values, add-on values, depreciation, land or lakeshore values, and finally, the assessment figure.

It takes 5 screens to fully enter the Calculation page. Each screen is a section of the form with additional columns in which to enter the table codes and mark any overrides. Both form and screen show the descriptive label of each code. For reference, helpful information from other records is displayed at the top of each screen.

The first 8 lines are used to determine the structure value. For each of these lines, user must enter the first-floor-only dimensions and a structure type. For each line, the system looks up the rate in the Structure Rates Table. The table rate is adjusted by the properties assigned quality/class percentage.

The Structure Rates Table assumes a standard basement. If any part of the house is without basement, then the total square feet of the area without basement (not the dimensions) is entered on the 'No Bsmt.' line along with the appropriate Residential Codes Table code.



Left to Right: Steve Hammerschmidt, Assessor Redwood Falls and other jurisdictions; Jim Carey, Virginia City Assessor; Dawn Cole, Deputy Assessor at Virginia, and Marilyn Johnson.

There are 3 lines on which to enter garage dimensions. The 9 lines under Porch/Deck and the 4 Accessory lines reflect exterior items, some of whose value must be calculated based on square footage and others whose value is a flat rate per item. Under the Nbr/Code/Label columns, there are 16 lines which reflect interior items whose value must be calculated per item such as fireplaces, hot tubs, etc. Under the Basement Finish heading, there are 4 lines on which to enter dimensions of any finished basement areas. For each line, enter the dimensions or quatity, and the appropriate Residential Codes Table code.

When the dimensions are entered, the system calculates the square feet. To override any Structure or Residential Codes table rate, simply mark the override column and manually enter a rate. An overriden rate is NOT adjusted in any way. It is used as entered. All values are added to total value of the house except the "No Bsmt." value which is subtracted.

Total Replacement is the house value before depreciation. Depreciated value is the final house value. Depreciation Condition Codes, Standard Depreciation Rates, Land Value Rates and Lakeshore VAlue Rates are all tables. User need only enter the depreciation condition code, and either the land value code or the lakeshore FF and area rating code plus any adjustments to these table rates. The system calculates all values and the final total.

What can the APPRAISER do?

It can make an appraisers life easier!

"I've got 3500 properties to enter!"
'Quick Entry' allows you to get your properties on file with their current valuations in a minimum of time. It uses only 3 screens. Detail can be added later as time permits or as each property has its' scheduled on-site appraisal.

»

CITY ASSESSOR - REAL ESTATE DATA
I.D. Number: 01-001-01 01 0001
City: Woodland Zoning: R
Property Address:
13604 Holdridge Rd. E.

---------- SALES INFORMATION ----------

Date	SRC	Name	Price
06/15/86	CO	Marilyn C. Johns	120000

---------- COMMENTS ----------

---------- CHARACTERISTICS ----------

LAND CHARACTERISTICS				STYLE		
paved str.	x	frontage	100	rambler	1	
curbs	x	left	100	SE/SF	2	
sidewalk		rear	100	split lvl	3	
sewer aval	x	right	100	1 1/4	4	
water aval	x	eff wid	100	1 1/2	5	
gas	x	eff dep	100	1 3/4	6	
bury elec	x	area	10000	2 story	7	x
alley		irreg		townhome	8	
on river		on lake		condo	9	
river rat.		lake rating		2 famly	10	
wooded	x	lake ff	0		11	
location		eff. ff	0	SHAPE		
NEIGHBORHOOD		elevatn	0	box	1	x
very gd	1	beach		L shape	2	
good	2	VIEW		U shape	3	
average	3 x	positive	1	irreg	4	
fair	4	equal	2 x	ARCH./APPEAL		
poor	5	negative	3	excellnt	1	
SITE RATING		lake	4	very gd	2	x
very gd	1	Adj. Infl.		average	3	
good	2	positive	1	fair	4	
average	3 x	equal	2 x	undesir.	5	
fair	4	negative	3			

QUALITY			BASEMENT FOUNDATION		
Mansion	1		Concrete		
Excellnt	2		Conc. Blk.	x	
	3		Stone		
	4				
Very Gd	5	x			
	6		Joist 2x	4	
Good	7		HEATING		
	8		Ht Water	1	
Above Av	9		ForceAir	2	x
	10		Electric	3	
Average	11		Gravity	4	
Fair	12		Other	5	
Poor	13		ELEC SERVICE		
DORMERS			Standard	1	x
			Substnd	2	
			AIR CONDITN		
CONSTRUCTION			Yes	1	x
Wood Frm	1	x	No	2	
Mason Wl	2		BSMT AREA		
Other	3		%	100	
EXT. WALLS			Crawl		
Stone	1		Slab		
Brick	2				
Stucco	3		FINISHD BSMT		
Wood	4	x	%	50	
Metal	5		No		
	6		BSMT QUALITY		
	7		1 thru 9	5	
ROOF TYPE					
Gable	1		BATH RATING		
Hip	2	x	Excellnt	1	
Mansard	3		Good	2	
Gambrel	4		Average	3	x
Flat	5		None	4	
ROOF COVER			FIREPLACE		
Shingles	1		Excellnt	1	
Wood Shk	2	x	Good	2	
P & G	3		Average	3	
Slate Tl	4		None	4	x
WINDOWS			WALKOUT		
Casement	1	x	Excellnt	1	
Dbl. Hng	2		Good	2	
Gliders	3		Average	3	
Awning	4		Fair	4	

1ST FLOOR KIT. RATING			
Excellnt	1		
Very Gd	2		
Standard	3	x	
Substd	4		
Obsolete	5		
CABINETS			
Hardwood			
Softwood		x	
Painted			
KIT REMODELD			
BATH RATING			
Excellnt	1		
Good	2	x	
Average	3		
None	4		
FIREPLACE			
Excellnt	1		
Good	2	x	
Average	3		
None	4		
2ND FLOOR			
BATH RATING			
Excellnt	1		
Good	2	x	
Average	3		
None	4		
INT. LAYOUT			
Average	1	x	
Poor	2		
YR BUILT	0		
ADDITIONS			
0, 0			
REMODELED			
0, 0			

Run Date: 01/14/89

STORIES	B	1	2	3
Living Rm		x		
Dining Rm		x		
Kitchen		x		
Eating Ar.		x		
Family Rm	x			
Sun Room				
Den/Study	x			
Bedrooms			3	
W/I Closet				
Dressng Rm				
Hall/Foyer	x	x	x	
Util/Mud				
Bath 1/2				
3/4 Bath			1	
Full Bath			1	
CT Flr Bth			2	
CT Wl Bth			2	
Jaq/Ht Tub				
Vlt Ceilng		x		
Sunken Rm				
Rec Room	x			
Conc. Flr	x			
Lin. Flr		1		
Softwd Flr				
Hardwd Flr				
Carpet Flr	2	2	3	
Hardwd Trm	x	x	x	
Softwd Trm				
Paintd Trm				
6 Pnl Door				
Drywalled	x	x	x	
Plastered				
Papered	1	1		

Date of Appraisal By:
08/07/88 mcj
Interior Inspected? Y

ID Number: 01-001-01 01 0001
City: Woodland Run Date: 01/14/89
Address: 13604 Holdridge Rd. E.

BUILDING PERMITS

Date	Number	Value	Purpose
02/15/79	80-12340	$ 100,000	build house

ASSESSMENTS

Year	PT	Hstd	PC	Land	Buildings	Total
1986	R	100%		27,000	93,000	120,000
1987	R	100%		27,000	97,000	124,000
1988	R	100%		28,000	108,600	136,600

COMPUTATIONS

Quality/Class is 5 (+32.0)

	Dimensions		Sq Ft	Rate	Value
2 Story	20.0	× 50.0 =	1000	@ 93.26 =	93,260
		× =		@ =	
		× =		@ =	
		× =		@ =	
		× =		@ =	
		× =		@ =	
		× =		@ =	
No Bsmt.	(	) =		@ =	( )
Total House Size	2000 sq. ft.				
Garage					
att/g/a	20.0	× 22.0 =	440	@ 10.50 =	4,620
		× =		@ =	
		× =		@ =	
Porch/Deck/Patio/Driveway/Roof/Brick/A.C.					
deck/a	8.0	× 8.0 =	64	@ 7.00 =	448
asp/a	20.0	× 30.0 =	600	@ 0.60 =	360
		× =		@ =	
		× =		@ =	
		× =		@ =	
		=		@ =	
		=		@ =	
		=		@ =	
		=		@ =	
Accessory/Landscaping					
		× =		@ =	
		× =		@ =	
		× =		@ =	
lands/good	1	=	1	@2000.00 =	2,000

Nbr		Rate	Value
1	fireplace/avg	@ 1800.00 =	1,800
1	kit/builtin/dishwasher	@ 250.00 =	250
1	kit/builtin/disposal	@ 100.00 =	100
1	3/4 bath/avg	@ 1600.00 =	1,600
1	full bath/avg	@ 1900.00 =	1,900
1	vaulted/avg	@ 1200.00 =	1,200
1	patio door/avg	@ 400.00 =	400
		@ =	
		@ =	
		@ =	
		@ =	
		@ =	
		@ =	
		@ =	
		@ =	
		@ =	

Basement Finish:

10.0	× 12.0 =	120	bsmt/a	@ 6.50 =		780
15.0	× 16.0 =	240	bsmt/a	@ 6.50 =		1,560
15.0	× 20.0 =	300	bsmt/a	@ 6.50 =		1,950
	× =			@ =		

Misc. back door very bad $- 200
Total Replacement ---------- $ 112,028

Depreciation
Age 9 Condition good Eff. Age 7
Standard Depreciation - 3.0% $- 3,361
Adj. % $
Depreciated Value ---------- $ 108,600
Land Value Area Rating 17 $ 28,000
Adj. % $
Adj. $
Land Value ---------- $ 28,000
or

Lake Shore	FF./Area Rating Code	
1st	FF. @	$
Next	FF. @	$+
Next	FF. @	$+
Rest	FF. @	$+
Site		$+
Adj.	%	$
Adj.		$+
Adj.		$-

Lakeshore Value ---------- $
TOTAL LAND & BLDG. VALUE ---------- $ 136,600
Date Last Calculated: 01/14/89

- "I don't want to spend money on special forms."
  The APPRAISER uses standard 8½x11 and 11x8½ paper. There are no special forms required.

- "I need to track homestead and send out homestead cards."
  The APPRAISER includes homestead. Mailing labels for homestead are part of the system. Prior years are recorded in the summary history records.

- "I might want to notify a certain group of property owners that there is a meeting coming up."
  Mailing labels can be printed in 5 different forms. You can select any group of properties or the entire file.

- "I need to recalculate the value for three properties."
  Once individual properties are on the APPRAISER, their values can be changed and recalculated in a moment at any time using the form screens. The form screens always use the current rates from the rate tables.

- "I need to do a 2% increase to all my properties."
  The APPRAISER uses rate tables. These rate tables can be changed at any time. Once the table is changed, a special program can be run to apply the new rates across-the-board to all your properties. "Whoops! The new rates are wrong. I made an error." No problem. Simply change the table and rerun the special program.

- "I would like to track property sales and building

  The APPRAISER will hold the data for you.

- "I need to have reports."
  The APPRAISER provides many reports, such as: Master List, Address Book, Market Value Report, etc.. All reports may be directed to the printer. In addition, most reports may be viewed directly on the screen.

- "What about backups?"
  Backup is easy with the APPRAISER. Just request Backup and the APPRAISER does the rest, prompting you when it is necessary to insert the next disk.

- "What about restoring a file?"
  Restoring a file is easy, too. The APPRAISER will prompt you for the file name and tell you which disk to insert. You can restore one or several files, or all the files with one request.

- "I have some commercial properties. What do I do with them?"
  Commercial properties can be held, with minimum information, on the Residential system. Later, the Commercial Version will convert these properties to a commercial format so detail can be entered.

The APPRAISER can handle it.



Because it can run on a Personal Computer (PC), the equipment investment is low. Many appraisers already have PCs. The APPRAISER package itself is priced low.

EQUAL EYES PRINTING DEADLINES:

SEPTEMBER ISSUE - JULY 15

DECEMBER ISSUE - OCT. 15

MARCH ISSUE - JAN. 15

JUNE ISSUE - APRIL 15

We're looking forward to receiving **your** manuscript for an article!

Editor

STATE OF MINNESOTA
BOARD OF ASSESSORS

In the Matter of the Proposed Repeal of Existing Rules and the Adoption of a New Rule Governing the Licensure, Education and Conduct of Assessors

Statement of Need and Reasonableness

The above-captioned matter is being proposed in order to update the rules of the Board of Assessors. The Board proposes to repeal the existing rules. These rules, captioned as M.R. 1950.0100-1950.0200, are very incomplete and do not address the central issues which the Board believes are of importance to assessors. The existing rules were promulgated in 1983 and contain only two paragraphs which address the issues of license fees and license period. Rather than add to this very small rule, the Board believes it best to repeal this rule in its entirety and promulgate all new rules which meet contemporary rule-making standards and address many important issues concerning assessors within Minnesota. To accomplish this end, the Board has written and proposes to adopt without a public hearing a comprehensive rule governing the licensure, education, and conduct of Minnesota assessors.

This document has been prepared as a verbatim affirmative presentation of the facts necessary to establish the statutory authority, need, and reasonableness of the proposed new rule. It is prepared and submitted pursuant to Minnesota Statutes 14.23 and Minnesota Rule 2010.0700 which require a Statement of Need and Reasonableness for all proposed rules.

A Notice of Intent to Solicit Outside Information or Opinion in the preparation of these proposed rules was published in the State Register on May 9, 1988 (12 S.R. 2426). Written comments were received from a number of assessors and assessor organizations and were considered by the Board in the preparation of these rules. Additionally, numerous discussions were held with various assessors, both in person and by telephone. The various suggestions and comments made during these discussions were duly considered by the Board in the preparation of these proposed rules. Copies of the rules promulgated by other boards and licensing agencies were also made available to the Board of Assessors and were studied for form and content to aid in the preparation of these new rules. Copies of all written comments and suggestions received by the Board will be submitted to the Attorney General for his review prior to the final adoption of the proposed rules.

Statutory Authority to Adopt Rules

M.S. 270.40 through 270.51 establish the Board of Assessors and describe its composition, duties, power, and responsibilities. A portion of this legislation, specifically M.S. 270.47, states that, *"The board shall establish the rules necessary to accomplish the purpose of section 270.41, and shall establish criteria required of assessing officials in the state."* Additionally, the 1988 legislature in Chapter 719, Article 7, Section 2 enacted the following amendment to M.S. 270.41, *"The board of assessors may adopt rules under chapter 14 defining or interpreting grounds for refusing to grant or renew, and for suspending or revoking a license under this section."* The promulgation of the proposed rules governing the licensure, education, and conduct of asessors is encompassed within the statutory authority listed above.

Need and Reasonableness of Proposed Rules

The rules as proposed by the Board are divided into three major parts or sections. These major sections deal with the licensure, education, and conduct of Minnesota assessors. The need for a rule concerning each of these topics and the reasonableness of the proposed rules will be addressed in the subsequent paragraphs.

The need for proposed rule 1950.1020, licensure of assessors, is prescribed in statute. M.S. 270.47 states that, *"Separate criteria may be established [for licensing] depending on the responsibilities of the assessor."* M.S. 270.48 states:

> *"The board shall license persons as possessing the necessary qualifications of an assessing official. Different levels of licensure may be established as to classes of property which assessors may be certified to assess at the discretion of the board. Every person, except a local or county assessor, regularly employed by the assessor to assist in making decisions regarding valuing and classifying property for assessment purposes shall be required to become licensed within three years of the date of employment or June 1, 1975, whichever is later. Licensure shall be required for local and county assessors as otherwise provided in sections 270.41 to 270.53."*

»

Thus, it is apparent that the intent of the legislature in enacting this legislation was to establish a system of levels within the assessment profession, with the higher levels of licensure being required for the more difficult assessment jurisdictions. The statutes do not, however, specify the level of licensure or how the various levels are to be obtained. The proposed rule designated as 1950.1020 is needed to amplify and define the original intent of the legislature by specifying the various levels of licensure needed for each assessment district and by describing in detail the requirements necessary to obtain the various licensure levels.

The Board believes the proposed rule 1950.1020 to be reasonable because it establishes a hierarchy of licensure with the least demanding level used for the least problematical assessing jurisdiction and the highest or most demanding level used for the most difficult assessment jurisdiction. The lowest level, Certified Minnesota Assessor, required only three basic educational courses and is the entry level license needed for basic competency in assessment. The Board believes that all persons involved in assessment decisions must have at least a basic understanding of assessment laws, history, procedures, and appraisal practices in order to perform these duties in a competent manner.

The highest level of licensure, Senior Accredited Minnesota Assessor, is also one requiring the most education and experience. It is the level of licensure mandated by the legislature in M.S. 270.485 for all county assessors. Since the position of county assessor is the chief assessment position with the county and is responsible for the entire assessment within the ocunty, it is reasonable to assume that the person holding this position should be a knowledgeable, professional assessor. The requirements specified for Senior Accredited are designed to ensure that a certain level of professionalism has been obtained by persons holding this designation and that this level of professionalism and knowledge will enable them to cope with difficult assessment problems.

Between this entry level of license and the highest designation, the Board saw a need to establish some intermediate levels of licensure, namely the Certified Minnesota Assessor Specialist and the Accredited Minnesota Assessor. The Board saw this policy as reasonable becaue of the fact that assessment jurisdictions vary in complexity and difficulty, and it is not prudent to assume that only two levels of license would cover this broad spectrum. The Specialist level requires more education and experience than the entry level and is designed to equip assessors to handle the assessment problems of larger townships and small cities. The Accredited level requires still more education and experience and is designed for those assessors responsible for the assessment of larger cities. It also serves as a progressive step to the Senior Accredited designation and is an intermediate training step for future county asessors.

By the proposal of this rule, the Board has established a logical progression of licensure, each higher level requiring more eduation and experience than the previous level. The Board believes that this scheme is both needed to implement the wishes and intent of the legislature and reasonable in that each level of licensure is intended to equip the assessor for increasingly complex assessment problems, thus insuring taxpayers of a fair, competent, professional assessment of their property.

Proposed rule 1950.1070 concerns the fees that assessors must pay. M.S. 270.44 states that, *"The board may establish reasonable fees or charges for course examination of materials the proceeds of which shall be used to finance the activities and operation of the board."* Thus, the board is empowered to set fees. The question then becomes whether or not the proposed fees listed in part 1950 1070 are reasonable. M.S. 214.06 states:

> *Subdivision 1. Notwhithstanding any law to the contrary, the commissioner of health as authorized by section 214.13, all health-related licensing boards and all non-health-related licensing boards shall by rule, with the approval of the commissioner of finance, adjust any fee which the commissioner of health or the board is empowered to assess a sufficient amount so that the total fees collected by each board will as closely as possible equal anticipated expenditures during the fiscal biennium, as provided in section 16A.123."*

The proposed fees have been submitted to the commissioner of finance for his review as required by M.S.16A.128, which states:

> *"Subd. 1a.* ***Approval.*** *Fees for accounts for which appropriations are made may not be established or adjusted without the approval of the commissioner. If the fee or fee adjustment is required by law to be fixed by rule, the commissioner's approval must be in the statement of need and reasonableness. These fees must be reviewed each fiscal year. Unless the commissioner determines that the fee must be lower, fees must be set or fee adjustments must be made so the total fees nearly equal the sum of the appropriation for the accounts plus the agency's general support costs, statewide indirect costs, and attorney general costs attributable to the fee function."*

The commissioner of finance, after reviewing the proposed fees, has approved them as reasonable and proper in keeping with the provisions of M.S. 16A.128 and M.S. 214.06, which provide that the fees must be set at a level which makes the board self sufficient. The proposed fees meet that requirement.

The fees are structures in such a way as to provide a lower cost for the lower level of licensure and a higher cost for the more advanced levels. The board believes this to be a reasonable proposal since the more advanced license holders are generally involved in the assessment profession at a higher pay scale than those assessors holding the lower level of license. Thus, they are more able to pay the more costly license fee.

The need for proposed rule 1950.1080 dealing with continuing education of assessors, while not specifically mandated by statute, is referred to in M.S. 270.46 which states:

> *"The board shall establish training courses on assessment practices and shall review and approve courses on assessment practices offered by schools, colleges and universities as well as courses that are offered by an units of government on techniques of assessment. Courses shall be established in various places throughout the state and be offered on regular intervals."*

The Board has interpreted this language to mean that, in addition to basic or core education required for licensure, assessors must also keep their assessment knowledge current through continuing education. Thus the need for this rule.

The field of assessment, like many other professions, is not static by dynamic. Other professional boards have recognized this fact and have required continuing education of their members; the Board of Assesors is merely following the lead of these other licensing bodies in requiring its members to keep abreast of current developments and trends through continuing education.

The Board believes proposed rule 1950.1080 to be reasonable because it provides for a two-tiered requirement for continuing education corresponding with the level of licensure described in proposed rule 1950.1020. The two lower levels of licensure, Certified and Certified Specialist, need only accumulate four CEU's during a four-year period while the two higher levels of license, Accredited and Senior Accredited, must obtain 5 CEU's during the same four-year period. The rationale being that because of the larger body of knowledge necessary to obtain the higher designation, more continuing education is needed to keep this knowledge current and useful. In addition, the proposed rule is reasonable because the Board has provided for a broad spectrum of training which can be used to earn CEU's. Assessors are not limited to only one or two continuing education courses each year but are encouraged to earn CEU's by attending seminars, professional conferences, management seminars as well as involvement in teaching and other professional assessment activities.

The final part of the proposed rule, part 1950.1090, dealing with the conduct and discipline of assessors is needed because of the action of the 1988 legislature. In Chapter 719, Article 7, Secion 2 of the Laws of 1988, the legislature sd, *"The board of assessors may adopt rules under chapter 14, defining or interpreting grounds for refusing to grant or renew, and for suspending or revoking a license under this section."* Clearly, part 1950.1090 is needed to comply with the wishes of the legislature that rules be promulgated dealing with the conduct and discipline of assessors.

The Board believes the rule proposed as 1950.1090 is reasonable because it prescribes penalties and sanctions against an assessor only for specific items. It does not give the Board wide, dicretionary power to discipline an assessor, but limits and describes only a designated number of items for which an assessor may lose his license. The rule follows the lead of the legislature in that it prescribes different levels of disciipline against an assessor--namely, refusal to grant, suspension, and revocation of a license--with each higher level of discipline imposed for a specified level of offense with the more serious offenses rating the higher levels of sanction.

The offenses listed in the rule are almost all objective with a clear-cut decision as to whether or not an assessor is guilty of a breach of conduct. For example, either an assessor has paid his income taxes or he has not; no subjectivity on the part of the Board is required. The more serious offenses--inefficiency of office, neglect of statutory duties, and unprofessional conduct--are all caused by violation of Minnesota Statutes, and these offenses are not only not in keeping with the proposed rules but are also against state law.

In summary, the Board proposes these rules governing the licensure, education, and conduct of assessors for two reasons. First, to comply with the provisions of the law and the intent of the legislature. Second, and more importantly, to insure that the taxpayers of Minnesota are served by capable assessors with integrity and professionalism.

DEPARTMENT OF REVENUE
BOARD OF ASSESSORS

In the Matter of the Repeal of Existing
Rules and the Adoption of the Rules of
The State Board of Assessors Governing
The Licensure, Education and Conduct of
Assessors.

NOTICE OF INTENT TO REPEAL EXISTING RULES AND ADOPT NEW RULES WITHOUT A PUBLIC HEARING

Notice is hereby given that the State Board of Assessors proposes to repeal Minnesota Rules 1950.0100 to 1950.0200 entitled "Board of Assessors Licenses". These rules are outdated and incomplete. They will be replaced by a new rule which is much more comprehensive in nature.

Therefore, acting under authority given by the Minnesota Legislature in Laws of 1988, Chapter 719, Article 9, Section 2, and Minnesota Statute 270.47 the Board of Assessors proposes to adopt permanent rules governing the Licensure, Education and Conduct of Assessors which will replace the repealed rule. The Board has determined that the proposed adoption of these rules will be noncontroversial in nature and has elected to follow the procedures set forth in Minnesota Statutes 14.21 to 14.28 (1984).

This notice of intent to adopt rules will be mailed to all interested parties registered with the Board and a certified copy of the mailing list together with an affidavit of mailing will be submitted to the Attorney General for his review prior to adoption of the rule. Additionally, the notice of intent to repeal existing rules and adopt proposed rules together with the rule itself is being published in the State Register.

Persons interested in these rules shall have thirty (30) days to submit comments on the proposed rules. These comments may be in support of, or in opposition to the proposed rules or any part of subpart of the rules. Comment is encouraged. Each comment should identify the portion of the proposed rule addressed, the reason for the comment, and any change proposed. The proposed rules may be modified if the modifications are supported by data and views submitted to the agency and do not result in a substantial change in the proposed language. In addition, any person may make a written request for a public hearing on the rule within the thirty (30) day comment period.

Unless 25 or more persons submit written requests for a public hearing on the proposed rules within the thirty (30) day comment period, a public hearing will not be held. In the event a public hearing is required, the agency will proceed according to the provisions of Minnesota Statutes sections 14.14 to 14.20.

Persons requesting a public hearing should state his or her name and address, and are encouraged to identify the portion of the proposed rule addressed, the reason for the request, and any change proposed.

Persons who wish to submit comments or a written request for a public hearing should submit such comments or requests to:

Gerald D. Garski
Minnesota Department of Revenue
Board of Assessors
Mail Station 3340
St. Paul, Minnesota 55146-3340
(612) 296-0209

A copy of this proposed rule is enclosed with this notice.

A "Statement of Need and Reasonableness" that describes the need for and reasonableness of the proposed rules and identifies the data and information relied upon to support the proposed rules has been prepared and is available from Gerald Garski at the above mentioned address, upon request.

If no hearing is required, upon adoption of the rule; the rule and the required supporting documents will be submitted to the Attorney General for review as to legality and form to the extent the form relates to legality. Any person may request notification of the date of submission to the Attorney General. Persons who wish to be advised of the submission of this material to the Attorney General, or who wish to receive a copy of the adopted rule, must submit the written request to Gerald Garski at the address shown above.

January 10, 1989

/s/ Gerald D. Garski
Secretary-Treasurer, Board of Assessors

Office of the Revisor of Statutes

Administrative Rules

TITLE: Proposed Permanent Rules Relating to Assessor's Licensure, Education, and Conduct

AGENCY: Board of Assessors

MINNESOTA RULES: Chapter 1950

INCORPORATION BY REFERENCE: Part 1950.1020, subpart 3. "List of Assessor License Levels for Minnesota Taxing Jurisdictions," 1989 edition, Minnesota Board of Assessors

The attached rules are approved for publication in the State Register

Janet C. Rahm
Senior Assistant Revisor

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Board of Assessors

Proposed Permanent Rules Relating to Assessor's Licensure, Education, and Conduct

Rules as Proposed (all new material)

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 assesors.

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" 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"

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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" 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.

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.

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 assesor 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

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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.

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 Levels for Minnesota Taxing Jurisdictions" must be

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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. One year's apprenticeship experience under a licensed assessor.

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

F. Successful completion of course A and four self-directed programmed instruction courses, or correspondence courses, offered by the IAAO.

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

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of approved elective course 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.

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. Requirement for accredited Minnesota assessor are given in items A to F.

A. A passing grade on the following courses:

(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 of 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

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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 c 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.

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:

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(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 appraisals, 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:

(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

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 & 214.06, which require boards to be self-sufficient.

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 of senior accredited Minnesota assessor who does not obtain the necessary five continuing eucation 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.

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 actin with regard to the issuance, suspension, or revocation of an assessor's license is subject to the provisions of Minnesota Statutes, chapter 14.

REPEALER. Minnesota Rules, parts 1950.0100 and 1950.0200 are repealed.

WHY MUST THEY PICK ON ME?





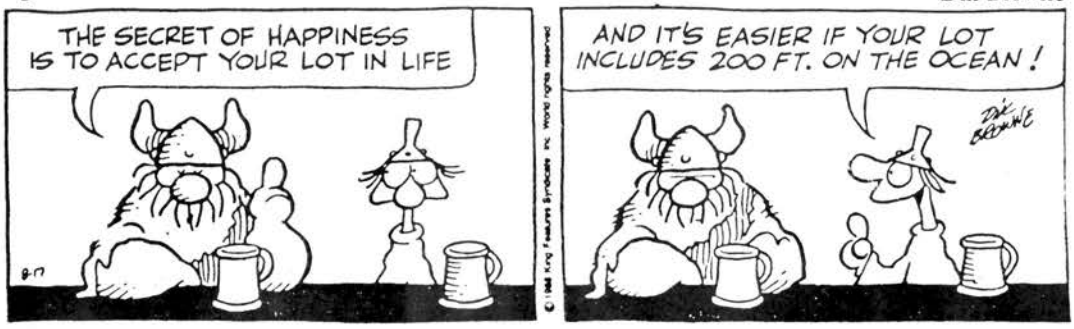
Send contributions (of humor) to:

Marvin Anderson
5800 - 85th Ave. North
Brooklyn Park, MN 55443



Hagar the Horrible

Dik Browne



STATE OF MINNESOTA

IN SUPREME COURT

C5-87-2415

Tax Court
Jacob Kuiters, Amdahl, C.J.

Relator,

vs.

Office of Appellate Courts
County of Freeborn, Filed October 21, 1988

Respondent.

SYLLABUS

A taxpayer whose property is assessed in excess of its market value is entitled to have the assessment reduced pursuant to Minn. Stat. S 278.01, subd. 1 (1986).

Reversed in part and remanded for an order consistent with this opinion.

Heard, considerd and decided by the court en banc.

OPINION

AMDAHL, Chief Justice.

Relator, Jacob Kuiters, appeals from an order denying him a new trial following a decision of the tax court which denied his petition for a reduction of his real estate tax assessment. The tax court found the Kuiter's agricultural property was assessed in excess of its market value, but nevertheless denied him relief because agricultural property in the county was assessed, on average, at 115% of its market value.

Relator Jacob Kuiters owned six parcels of agricultural land in Freeborn County. The county assessor's estimated market value for the six parcels on January 2, 1983 was $601,200 and on January 2, 1984 was $537,500. Kuiters brought a timely challenge to these assessments pursuant to Minn. Stat. S 278.01, subd. 1 (1986), claiming that the assessed values were in excess of the property's "market value." He also claimed that the property was assessed unequally in comparison to other agricultural property in the county, and other classes of property, and sought equalization.

The tax court found that the property was valued in excess of market value for both years. The correct market value of the property was $549,500 for January 2, 1983, and $494,550 for January 2, 1984. The court ordered that the 1984 assessment be reduced to the actual market value as determined by the court, and that all appropriate refunds be made to the taxpayer. The court, however, refused to reduce the 1983 assessment, because it determined that in 1983, agricultural land was assessed at approximately 115% of market value in Freeborn County. This finding was based on an assessment/sales ratio study prepared by the Minnesota Department of Revenue. The court held that it could not reduce Kuiters' assessment to its market value because to do so would create an unconstitutional inequality in assessment levels of agricultural land in the county. The court also declined to equalize Kruiters' property with other agricultural property in the county because equalization would require Kuiters' assessment to be raised to 115% of market value. The court determined that for 1983, it did not have the power to raise assessments. 1 Finally, the tax court declined to equalize Kuiters' assessment with property in other classes.

Neither party disputes the factual findings as to the market value of Kuiters' property, or the finding that agricultural land in Freeborn County was assessed on average at 115% of market value. The only issue disputed on appeal is the tax court's refusal to reduce Kuiters' real estate assessment to the market value of the property.

1 **Cf.** 1986 Minn. Laws ch. 473, sec. 5, **codified at** Minn. Stat. S 278.05, subd. 1 (1986). The issue of the applicability of this provision is not before the court.

The issue presents a question of law. Therefore, we must review the decision of the tax court to see if its decision "was not in conformity with law" or if it committed an "error of law". Minn. Stat. S 271.10, subd. 1 (1986); **Red Owl Stores, Inc. v. Commissioner of Taxation,** 264 Minn. 1, 117 N.W. 2d 401 (1962).

The tax court refused to reduce Kuiters' assessment to the market value of the property, holding that to do so would create an unconstitutional inequality in the taxing district. The tax court reasoned that valuing Kuiters' property at 100% of its market value, as required by Minn. Stat. SS 273.11, subd. 1 (1986) and 278.01, subd. 1 (1986), while other property in the same class was valued on average at 115% of market value would violate the equal protection clause of the United States Constitution, amendment XIV, and the uniformity clause of the Minnesota Constitution, art. X, S 1.

The uniformity clause of the Minnesota Constitution provides: "Taxes shall be uniform upon the same class of subjects * * *." The equal protection clause provides: "No state shall * * * deny to any person within its jurisdiction the equal protection of the laws." We have held that the scope of protection afforded to individuals under these two provisions is identical. **Lund v. Hennepin County,** 403 N.W. 2d 617, 619 (Minn. 1987), **appeal dismissed,** 108 S.Ct. 50 (1987). We have stated that "[t]he right to unifor-

mity and equality is the right to equal treatment in the apportionment of the tax burden." **Hamm v. State,** 255 Minn. 64, 70, 95, N.W. 2d 649, 654 (1959).

Uniformity of taxation must necessarily begin with the uniform valuation of property. Assessment practices which result in a taxpayer's property being valued "at a substantially higher percentage of its market value than is other property in the taxing district" violate the uniformity requirements of the state and federal constitutions. **In re Objection to Real Property Taxes,** 353 N.W. 2d 525, 529 (Minn. 1984). In **Dulton Realty Inc. v. State,** 270 Minn. 1, 132 N.W. 2d 394 (1964) we addressed non-uniform assessment practices by assessors in various counties, who, at the time of **Dulton,** assessed properties for tax purposes at varying fractions of the properties' true market value. We held that such practices violated the uniformity and equal protection clauses, and we suggested legislative reforms to require assessors to value property at its true and full value. **Id.** at 21-22, 132 N.W. 2d at 408. In 1967, the legislature amended Minn. Stat. S 273.11 to require that all property be valued at its "market value." 1967 Minn. Laws ch. 32, art. 6, sec. 3. The purpose of the change was to ensure that assessors valued property uniformly by requiring them to value all property at its "market value." **Johnson v. County of Ramsey,** 290 Minn. 307, 310-11, 187 N.W. 2d 675, 677 (1971).

Minnesota Statute S 273.11, subd, 1 (1986) provides that, with several exceptions which do not apply here, "all property shall be valued at its market value." Minnesota Statute S 278.01, subd. 1 (1986) provides in part:

> Any person having any estate, right, title, or interest in or lien upon any parcel of land, who claims that * * * the parcel has been assessed at a valuation greater than its real or actual value, or that the tax levied against the same is illegal * * * may have the validity of the claim, defense, or objection determined by the district court of the county in which the tax is levied or by the tax court * * *

The statutory language is clear. The assessment of Kuiters' property in excess of its market value was a violation of the statutes. Kuiters filed a timely objection to the assessment and brought a proper action under section 278.01, subd. 1 to have the assessment reduced. The court determined that the market value of Kuiters' property for January 2, 1983 was $549,500 and the assessor valued the property at $601,200 in that year. Although we note that the prevailing economic conditions during the assessment years in question made it difficult for the county to accurately assess agricultural property, those conditions do not constitute a defense to a claim of overassessment under Minn. Stat. S 278.01, subd. 1 (1986).

We are not persuaded, as the tax court was, that the equal protection clause of the United States Constitution, amendment XIV, and the uniformity clause of the Minnesota Constitution, art. X, S 1 bar Kuiters' action to have his real estate assessment for 1983 reduced. This case is factually different from other cases in which we have applied these constitutional provisions. In our previous cases, taxpayers have raised these constitutional issues in unequal or discriminatory assessment cases. In all of the cases, the assessments were already less than the "market value" of the properties. **See e.g. In re McCannel,** 301 N.W. 2d 910 (Minn. 1980); **Johnson v. Ramsey County,** 290 Minn. 307, 187 N.W. 2d 675 (1971); **Dulton Realty Inc. v. State,** 270 Minn. 1, 132 N.W. 2d 394 (1964); **Hamm v. State,** 255 Minn. 64, 95 N.W. 2d 649 (1959). It was necessary in those cases, to depart from the statutory requirement of "market value" to ensure uniformity and equal treatment in the assessment of property for tax purposes. In **Hamm v. State,** we stated: "where it is impossible to secure both the standard of the true value, and the uniformity and equality required by law, the latter requirement is to be preferred as the just and ultimate purpose of the law." 255 Minn. at 70, 95 N.W. 2d at 654 (quoting **Sioux City Bridge Co. v. Dakota County,** 260 U.S. 441, 446 (1923)).

In the present case, Kuiters and other agricultural property owners were assessed at varying levels, most of which **exceeded** the market values of the properties. The tax court found that the average assessment was 115% of market value. Unlike the analysis in prior cases, we cannot ignore the statutory requirement. To do so would defeat the very purpose of those statutes, which is to provide constitutionally mandated uniformity in taxation by ensuring that all property is initially assessed on a uniform basis - its market value. If we were to adopt the position of the tax court, the continued viability of the right of action created by section 278.01, subd. 1, to correct overassessments would be doubtful. A taxpayer could not petition for a reduction if his or her property was overassessed unless the property was additionally assessed unequally in comparison to other property. We read section 278.01 subd. 1, to provide a right of action independently for both overassessment and unequal assessment claims.

We also note that the constitutional issue relied upon by the tax court was improperly raised in this case. The tax court does not have original jurisdiction to decide constitutional issues. **Erie Mining Co. v. Comm. of Revenue,** 343 N.W. 2d 261, 264 (Minn. 1984); **In re McCannel,** 301 N.W. 2d 910, 919-20 (Minn. 1980). The tax court acquires jurisdiction to decide all issues in a particular case, including constitutional issues, when the case is transferred to the tax court from the district court. **McCannel,** 301 N.W. 2d at 920. However, plenary jurisdiction exists in the

Continued on page 45

Real Estate Financial Indicators

By Scott Renne, MAI, CAE

Interest rates have remained reasonably stable over the past few months. Fixed rate mortgages are available at 10.5% to 11.0%, with adjustable rate mortgages (ARMs) about 2% below the fixed rate. Experts anticipate that there will be no dramatic changes in interest rates, but maybe a gradual increase during 1989 to ease inflation pressures.

* * * * *

Real Estate Research Corporation of Chicago publishes an annual report predicting trends in the future real estate market. Their conclusions for the short term future are:

- continued reduction in development in response to over-building and corresponding high vacancy rates
- larger development firms will become increasingly dominant in the commercial and industrial market
- new developments will be smaller, less speculative and more specialized
- strongest prospects are in the industrial and retail sector
- weakest prospects are in office and hotel markets
- real estate yields on top quality projects will decline
- small investors who have left the real estate market will continue to stay out of that market, thus offering fewer sources of capital
- the Japanese will continue to be the largest foreign real estate investor and will branch out to other locations beyond the major coastal cities

* * * * *

The Twin Cities metropolitan population is growing twice as fast in the 1980's as it did in the 1970's. Between 1970 and 1980 the population grew by about a half percent a year. Since 1980, it's grown more than one percent annually and between 1987 and 1988, 2.2%. The estimated population as of April 1, 1988 was just over 2.2 million.

The main reason for the growth is the strong economy in the Twin Cities. Migration has accounted for about 25% of the Twin Cities' growth since 1980.

Four suburbs - Eagan, Eden Prairie, Plymouth and Maple Grove - account for 1/3 of the area's population growth since 1980. Eagan is up an estimated 21,900 since 1980 to 42,600 in 1988; Eden Prairie, up 18,600 to 34,900; Plymouth, up 16,200 to 47,800; and Maple Grove, up 15,400 to 35,900.

* * * * *

The Metropolitan Council does an annual study of new and existing home prices in the Twin Cities area. Their study for 1987 prices indicated that the prices of new single family homes showed a continuing upward trend with a median price of $102,600 - up about $2,400 from 1986 and up over $11,000 from 1985. The increase in median price is 2.3%, or slightly less than the rate of inflation in 1987.

New condominiums showed a significant price increase based on 537 units built in 1987 that resulted in a median price of $72,200. This compares with 225 units surveyed in 1986, with a median price of $55,500; and 333 units built in 1985, median price $65,000.

New townhouses showed a more stable increase in 1987, $77,800; 1986, $71,400; 1985, $68,900. For existing homes in Minneapolis, the median sale prices are $81,900 in 1987; $79,000 in 1986; $76,200 in 1985. St. Paul's existing homes analysis is based on 6,800 to 8,600 sales per year. The 1987 median price was $78,500; $75,700 in 1986; $72,600 in 1985.

* * * * *

COMPONENTS OF A NEW SINGLE FAMILY HOME

	Sale Price	Financing	Land	Labor/ Materials	Overhead/ Profit
1946	$ 9,500	5%	11%	69%	15%
1969	$26,500	7%	21%	55%	17%
1987	$98,000	8%	25%	47%	20%

State Board of ASSESSORS

The following is the latest approved State Board of Assessors minutes:

November 7-8, 1988
St. Cloud, MN

Gerald Garski, Executive Secretary, reported that a computer list of a licensed Minnesota assessors was mailed to all the county offices and cities of the first class with a letter of instruction. NO ONE is to be issued the assessment books whose name does not appear on the print out.

Jerry also reported that an article written, for publications in *Equal Eyes*, concerning a Board resolution regarding sexual harassment. The resolution, adopted at the meeting on September 27th, 1988, encourages all Minnesota assessors to take training and education in affirmative action practices and methods of preventing sexual harassment in the workplace. The Board believes knowledge in these two areas is extremely beneficial for all assessors and mandatory for assesors in a supervisory role.

Courses and seminars dealing with these topics are readily available throughout the state from various governmental agencies and business organizations. Normally, continuing education courses must be at least four (4) hours in length; however, for these topics only, the Board will give continuing education points at the rate of approximately .1 BEU per course hour to any assessor taking courses which relate to either affirmative action or prevention of sexual harassment. In order to receive credit, all the assessor must do is submit proof of completing the course to the Board.

A Narrative Writing seminar is being offered in St. Cloud the week of December 12th. Jerry Garski reported that 40 people took the seminar when is was offered last November and as of this date 18 individuals have written narratives.

The following persons were awarded the Certified Minnesota Assessor Specialist designation:

Adeline Olson, Thief River Falls, MN
Lorraine Selseth, Moorhead, MN

The following were awarded the Senior Accredited Minnesota Assessor designation:

Nancy Amberson, Red Lake Co.
Richard Anderson, Mower Co.
James Everett, Goodhue Co.
Bradford Johnson, Nicollet Co.
Paul Knutson, Freeborn Co.
Noreen Schafer, Watonwan Co.

The Board approved .3 BEU's for a SREA sponsored seminar. "Toxic Contamination of Real Estate and Valuation Procedures".

The 1988 courses/seminars critiques were reviewed.

The proposed rules governing the assessor's licensure, education and conduct were read, discussed and approved. These rules will be published for review by all assessors soon.

The chairman set the next meeting date for 8:00 a.m., January 9, 1989, in the new Revenue Building, 10 River Park Plaza, St. Paul, MN.

MINNESOTA STATE BOARD OF ASSESSORS - 1989



Front Row: Dorothy Quist, Township Member
Marilyn Suchy, Secretary
Marlene Turnbull, Chairperson, Public Member

Back Row: Paul Knutson, County Assessor Member
Steve Behrenbrinker, City Assessor Member, Vice-Chairperson
John Krueger, Professional Designee Member
Richard Wiitanen, County Assessor Member
Ron Grimm, Public Member
Reuben Rydeen, Dept. of Revenue Member
Gerald Garski, Secretary/Treasurer

from around

Who's News

DAN DISTAL is now the Assessor for Wayzata, Deephaven, Greenwood and Woodland. Dan says: "After grazing in the so-called "Greener Pastures" of the private sector, I have re-embraced the Assessment field with open arms." Dan was formerly an appraiser in Nicollet county and says he looks forward to the challenge of his new districts - where some of the houses are worth maybe as much as three Harvestore silos ...WOW! He is again "looking forward to battling with irate tax payers instead of corporate muky-muks."

Brooklyn Center's new Assessment Technician is **CHERYL CAMERON,** formerly in the banking business. Grace Geslie has left to relocate in Huntsville, Alabama.

SCOTT SCHOUTZ is the new Property Appraiser for Wright County as of October 3, 1988.

Crow Wing County has several "new" staff members (since 1987): **CHERYL NORWOOD** Technical Clerk; **MARY REMPER,** Technical Clerk; **JERRY WALLIN,** Appraiser (shown resting atop his car in the December issue with the misspelled name of Wilson): **DARRELL OLSON,** Appraiser. Nicollet County's new Assessor is **DOREEN PEHRSON,** formerly Assistant Assessor in the county. **KAREN BRATTEN** started as a Technical Clerk with the Stearns County Asssessor's Office in February 1988. Her responsibilities include data entry operations and assessment support services. During October 1988, Karen gave birth to twins - a boy and a girl. She replaces Sherry Nemec who moved to Wisconsin.

LINDA M. COLLINS and **CHARLES J. PELZER** of the Morrison County Assessor's Office have completed requirements for the designation of Senior Accredited Minnesota Assessor and have been awarded the designation by the State Board of Assessors.

ORLIN SCHAFFER is now the Carver County Assessor; he had been the Brown County Assessor. **JOE HAGE** is a new Appraiser in Dakota County; He was in private appraisal previously. **A. KEITH ALBERTSON, CAE** has accepted the position of Douglas County Assessor; Keith was formerly Mille Lacs County Assessor. **PAT STOTZ** is the new Mille Lacs County Assessor. **BEV BERNATZ,** former Secretary in the St. Cloud City Assessor's Office has been promoted to Property Appraiser, replacing Dwayne Truzinski, who accepted a position in another department of the city.

Ladies canoe trip will be July 21-23. Call Louise Leoni, (218) 365-5383 for reservations and information.

Wedding bells rang out in late 1988 for **Angeline Glawe Hoffman,** Deputy Assessor at Ottertail County, and **Helen Smith-Calvin,** Traverse County Assessor.

Region 2 personnel changes overlooked in 1988: **Pat Hruby,** new appraiser in Blue Earth County. Carvey County acquired new appraiser **Tim Talkum,** while appraiser **Mel Springer** left for other employment. Martin County saw several changes after Martin Welchlin retired as County Assessor...**Jim Hallstrom** was promoted from Chief Deputy to County Assessor in March; **Leonard Hale,** Deputy, retired in April, and two new deputies, **Ken Jensen and Jim Leuth,** were hired. In Sibley County, new Senior Appraiser **Judy Hahn** is a certified specialist with 10 years of township experience.

In region 1, **Mike Harrington** became an appraiser for Mower County in July 1988. **Florence Papenfuss,** Winona County Assessor, retired in July, and **Loren Benz,** from the Winona County Assessors office, was appointed as the County Assessor.



On November 17th at Region Eight's monthly meeting held at Third Base in Brooks, Rueben Rydeen, the region's director presented Mervin Gunderson former Mahnomen County Assessor and now employed as the County Assessor of Wilkin County, a pen and pencil set on behalf of Region Eight for his many contributions to the region as president, in gratitude of his infinite wisdom and his unending sense of humor. After lunch, cake and ice cream was served. Merv will be missed and we wish him the best in his new location.

the state-

Richard "Dick" Anderson Retires

Dick Anderson has retired from the County Assessor's position in Mower County as of December 30th, 1988. Dick worked for Mower County for over 30 years and the last 20 as the County Assessor. He started with the county the day after he graduated from Austin High School, and aside from service in the United State Army, had worked for Mower County since. Dick was honored with a retirement party on December 16th, which was planned by Region 1 members. The party was held at the Albert Lea Country Club and was attended by members of Region 1, members of Dick's office staff and many of Dick's friends.



Dick was presented with a Gift Certificate to the Austin Country Club from the members of Region I. This presentation was at our Regional Meeting the same afternoon as was the retirement party. Dick was also presented with a plaque which expressed Region I's thanks to Dick for all of his many years of dedicated work not only to and in Region I but to our entire association. He will be missed by all.



Scuba divers, snorkelers and swimmers make plans now to find out why St. Cloud is known as the "Granite City". Attend the 2nd annual "Dive-In" on Tuesday, May 30th which is held in conjunction with the MAAO Summer Seminars and Commissioners Session.

Explore the underwater world of a crystal clear privately owned quarry which is located ¾ mile from the Holiday Inn. If you are not a diver you can swim, frolic or simply sunbathe on the many granite ledges and relax and enjoy all the quarry has to offer. Enjoy a "cool" refreshing swim among the many rainbow trout while enjoying the natural vegetaion and various crevices.

Since the quarry is privately owned there will be a $4 charge per person. A wet suit is suggested due to the cool waters at this time of the year. Snorkeling or diving equipment can be rented at two local dive shops.

Following the dive-in a bar-b-que will be held.

For further information and to register for the "Dive-in" contact:

Rosie Court
City Hall

400-2nd St. So.
St. Cloud, MN 56301

The **Department of Revenue** has hired a new Research Director. **ROBERT J. CLINE** has joined the Minnesota Department of Revenue as director of research February 1, 1989. Cline previously had been the chair of the Economic Department, Hope College, Michigan. He holds a PhD in economics; he has held the postion as director of Michigan revenue and tax analysis, and served as senior public finance resident for U.S. Advisory Commission on Intergovernmental Relations.

"Mr. Cline brings a wealth of information to Minnesota with his extensive background in preparing economic and revenue forecasts for state budget and state tax policy analysis," said John Tomlinson, assistant commissioner for the department's Tax Policy Program.

As research director, Cline will initiate, direct and evaluate research programs and special projects and recommend tax policy improvements for Minnesota's state and local tax systems.

On the go! ---------- with



Region 1

JULIE OLSON

Region I's December meeting was held on the 16th of December at Pour-Boys Restaurant in Albert Lea. Guest Speaker Matt Smith, Agricultural Economist for the Department of Revenue discussed the land valuation schedules developed by the Department of Revenue. They will be using these schedules as a tool for equalization in looking at border values.

A retirement party for Dick Anderson, Mower County Assessor, was held the same evening at the Albert Lea Country Club. Highlights of the evening included presentation to Dick of a pair of "gold plated" golf shoes and a manual on how to earn tax free income. Dick Anderson and his many contributions to the assessing profession will be missed by Region 1.

The January meeting was held in Rochester at the Holiday Inn south. Rochester is in the process of an extensive downtwon rehabilitation project and our guest speaker Doug Knott, Director of Downtown Redevelopment presented slides and information on this project.

Region 2

DON MARTIN

There was no Region 2 news.

Region 3

DOUGLAS GRUBER

At one of their recent meetings, Region III elected new officers for 1989. Curt Becker of Isanti County was elected Chairman, Glen Erickson of Morrison County was elected Vice-Chairman and Doug Gruber of Wright County was elected Secretary/Treasurer.

December found the Region meeting jointly with Region IX. The meeting was held in St. Cloud and hosted by St. Cloud City Assessors office. Guest speakers were Commissioner of Revenue John James and Michael Wandmacher from the Department. Both speakers discussed some of their opinions about the 1989 legislative session.

Our January meeting was hosted by Sherburne County and held in Big Lake. One of the major items of discussion was valuation and classification of agricultural property. These discussions went the full circle of what should be agricultural to treating all houses the same to discussion of green acres and how it should be implemented.

Other miscellaneous topics touched on were the license fees for 1990, valuation of telephone property and a recent court case in Pine County pertaining to 12' x 33' mobile homes.

On the go! with MAAO

Region 4

BOB JOHNSON

Region 4 met February 17 at the Brainard Golf Club.

Ag Committee Report included comments about Matt Smith's Dept. of Revenue data meant to be only statistical at this point. Smith wants more Assessor input. Region members agreed questions should be answered about the 1990 Ag Schedule: what is the purpose and role of the schedule? What are the rates criteria? What is the relationship to the Sales Ratio Study? And what was the legislative intent?

Education Committee Report dealt with Short Course first day dates (Oct. 23-27), and discussion on a new Property Assessment Video and/or Slide Presentation. Options appear to be to go with a private firm or the U. or M. Louise Leoni has had experience with both slide and video presentations and offered to work with the committee.

Computer Committee is still looking for a generic Assessor program, and the Shaughnessy program was suggested to Chairman Lindquist. A second Introduction to computers workshop was held in February and was quite successful.

Legislative Committee Report went over several House and Senate bills relating to property tax and Assessor issues. A lengthly discussion ensued. Dennis Erno has proposed 3 different language changes and/or options relating to Truth in Taxation...one of which would eliminate Local Boards of Review.

Region 5

GLORIA PESCHON

The members of Region V held their monthly meeting at the Murray County Government Center at Slayton, MN, on January 27, 1989.

Ervin Greve reported on the upcoming conferences and seminars. Also discussed was the Data Exchange Bank. Farley Grunig suggested using the Marshall/Swift form as it is consistent.

Wayne Budde reported of the need for more County assessors input to the legislature. There was much discussion concerning the land valuation schedule and classification of properties.

Letters were sent to our legislators stating our concern and was forwarded to the Senate Tax Committee.

Upcoming events will be a joint meeting hopefully, with Regions II and VI. Scott Rene will be guest speaker. The meeting date is set for April 28, 1989 and tentatively at North Redwood.

Also upcoming is a Grain Elevator Seminar set for March 15, 1989 with Ed Honetschlager as instructor. It will be held at the Holiday Inn at New Ulm, MN. Some details are still pending.

Laurel Nelson was elected Chairman, and Gloria Peschon was elected Secretary-Treasurer for the region.

Region 6

LOREN HARSTE

Region VI held a joint meeting with Regions 2, 5 and 7, and guest speakers were Mike Wandmacher, Leonard Peterson, and Matt Smith from the Department of Revenue.

Mike reviewed procedures for abatements, and full and mid-year homesteads after the State Board of Equalization. Also discussed was the valuation of leased airport hangers and the audit program. Mike has also asked MAAO to draft a letter requesting every county to be digitized to bring before the Legislature, so that money can be received to complete the process.

Leonard talked about the time adjustment for the sales ratio program. He said that if a city has 100 or more sales, it will have its own time adjustment. If not, it would fall under the County adjustment.

Matt Smith talked about 90 ag. values and the criteria to determine the values.

Other items discussed by Region 5 members included proposed format changes for the fall conference and valuation of gravel pits and farm outbuilding schedules.

On the go! ---------- with MAAO

Region 7

MARLENE GRABER

The January meeting was held in Detroit Lakes. Assuming duties for 1989 are O'Dean Hokanson, Hubbard County Deputy Assessor as President; Erwin Siems, Ottertail County Assessor as Vice-President and Treasurer; and Allen Heim, Todd County Assessor, Secretary.

Recently appointed county assessors welcomed to Region VII are Loren Johnson, Clay County; A. Keith Albertson, Douglas County; Mervin Gunderson, Wilkin County; and Harvey Chermak, Wadena County.

Clarence Ward reported on the Legislative Committee meeting held in Bloomington in early January. A lengthy discussion took place and it was decided to implement a committee to gather information on concerns we feel should be dealt with for submission in late summer to Clarence for future legislative sessions.

Regional Rep Gary Amundson relayed information concerning an upcoming meeting to be held in January in Cass County dealing with resorts. Several counties will be in attendance along with regional reps and the Department of Revenue.

Vernon Johnson noted that Mervin Gunderson has been accepted as Region VII's representative on the MAAO Agricultural Committee.

A joint retirement party for Dan Franklin, Bob Moritz and Les Koopman is being planned for early spring and notification will be forthcoming in the near future.

Region 8

MARION PAULSON

The Region VIII meeting was held in Thief River Falls.

Rob Wagner discussed the RIM program - letters were mailed regarding the valuation of temporary/perpetual easements. The DNR has refused all transfers of land with RIM easements to date.

Duane and Don said the summer seminars will be held May 31 and June 1 in St. Cloud. Seminars for the fall conference include Hotel/Motel Valuation, Aerial Photography and Management Seminars. Discussion took place on the need for a seminar on law changes.

There was a discussion on farms and ag valuation and it was decided that we would like further clarification on "what is a farm." A possible solution would be to allow a homestead classification for ag. property within two townships of the residential primary.

Discussions also took place on a court decision which says we must use the subsidized rent, not the normal economic rent for the income approach, valuation of game farms and mobile home schedules.

Region 9

JUDY DOLD

The first meeting of 1989 was brought to order by the region's new President, Bob Hanscom at Sandee's Restaurant in Fridley on January 20, 1989. Other new officers for 1989 of the region include Jim Ingemunson, Vice-President and Ralph Johnson, Secretary/Treasurer.

A retirement party for Dakota County Assessor, Seymour Olson was announced. Committee reports included Ken Thomforde from Executive Board. Ken commented on various committee meetings and seminars scheduled for the year. The summer education seminar will be held on May 31 and June 1 in St. Cloud. Tom May for Legislative Committee, remarked on several concerns the "Department of Revenue Bill" will be addressing this session. Leon Madsen spoke on behalf of the Grading Committee, commenting on several problems associated with narrative appraisals submitted for accreditation and senior accreditation. Leon mentioned that committee members would be available to review narratives at the summer seminars. Steve Behrenbrinker, State Board of Assessors, announced new members of the Board, Dick Wiitanen, Carlton County Assessor and Ron Grimm, Minnesota State Department of Health. Steve also mentioned rate increases for licenses and fees effective in 1990. Speaking for IAAO, Steve also commented on a certificate for educational recognition being offered. Contact him or Don Monk for an application or more information. Gay Aldinger informed the group that a convention site for the 1995 IAAO would be selected this year. The group passed a resolution to recommend to the Executive Board in favor of Minneapolis as the host city.

Mississauga—

BUILDING A STRONG FOUNDATION

By Nadia Miotto A.I.M.A. *and Esther Williams,* M.I.M.A.

"A competent assessor is able to cope with every situation and is self-motivated. . . an incompetent assessor gets into a rut" said Mr. Woody Thompson, Assessment Commissioner, Regional Assessment Office #15, Mississauga.

Mr. Thompson has recently implemented a "group training" program for the junior assessors of the Mississauga Office. The group is unique in that, in the past fifteen years there has never been as many new assessors start work at the same time in this office. The objectives of the program are to enable the assessor to handle every potential situation they encounter. This training will equip the assessors with the means to motivate or create an interest to do their job proficiently and the ability to develop and improve their skills for future promotion to Senior Assessors, Managers or possibly Commissioners.

Mr. Thompson believes that every assessor should be confident and comfortable with the assessment function. The group training program gives the assessor the opportunity to learn the technical aspects, legislative requirements and the ability to cope with taxpayer queries.

The program involves eleven junior assessors working together at the same type of work within a given period of time.

For example: A. the Data Elements project
B. Milton Reinspection project
C. Supplementary Assessments of the Municipality of the City of Brampton

The training program started on February 1st, 1988 with the Data Element Project. Supervised by Mrs. Diane Goody, P.A.4, Mr. Gerry deJong, Valuation Manager and Mr. Ted White, Valuation Manager, the assessors were instructed to transfer information from one document to another. Emphasis was placed on accuracy, productivity and co-operation with management. Mr. Jim Cilio, Quality Assurance Manager, monitored this project and saw it as a cornerstone on which the assessors could build an understanding of policies and procedures.

At the outset of the project, management met with the group to outline their expectations and to inform the group that feedback would be given to them whether it be positive or negative. This allowed management the opportunity to observe the work of the individual assessor and note his strength and weaknesses, if any.

The Milton Reinspection project began early May 1988 and was supervised by Mr. Mark Cheyne, P.A.4. who reported to Mr. Gerry deJong. The project was primarily field work. Here the assessor faced the physical entity and was able to correlate the information on the appraisal and property cards with the existing structure. The assessors were required to work in different geographical locations and as such were exposed to a variety of architectural styles. This diversity not only broadened their experience but also created a keen interest in the property types being assessed. Assessors were instructed to look for structural changes.

Any such changes or difficulties were noted and dealt with by the assessor after discussion with the supervisor. These inspections necessitated field audits and the quality of the work was closely scrutinized by Jim Cilio. His primary concern was efficiency rather than quantity. He felt an increase in efficiency and quality resulted in increased productivity. The reinspection program proved to be a worthwhile learning experience for the assessors. The exposure prepared them for the upcoming Section 33 assignment.

Currently, the assessors are working on the Supplementary Assessments in Brampton under the supervision of Diane Goody and Gerry deJong. Residential subdivision plans are assigned to assessors together with relevant building permits, deeds, property and field cards. The assessor with the assigned plan proceeds to the site of construction accompanied by a senior assessor. The function of the senior assessor at this stage is to guide the junior assessor carefully through the policies and procedures of residential assessment. In addition, the senior assessor continues to act as a resource person for the junior assessor assigned to him/her. They discuss all aspects of residential assessment from knocking on the door to putting the value on the property. Again the Quality Assurance Manager keeps a close eye on the end product.

As with any new program, there are advantages and disadvantages. The advantages to group training seen through the eyes of management are many. What does management look for?

1. Whether or not the assessors are representing the Ministry in an acceptable manner in the eyes of the public and in the expectations of our office.

4. Do the assessors understand the reasons why they are doing the task they have been assigned? Are these reasons being properly conveyed to the public?

3. Are the assessors aware of all assessable items and fully understand the procedures laid down on the performance of their job?

The program has provided the crew with intensive training. The assessors are treated equally, there is continuity and growth in training. The entire group started with a residential assessment function, and each assessor has

»

the same opportunity to advance based on their own merits, said Diane Goody.

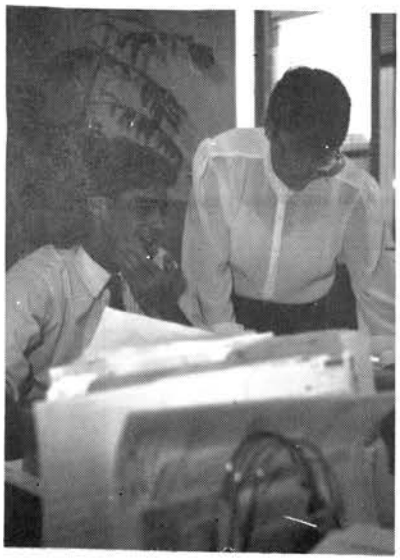
Mrs. Goody is of the opinion that the trainees have had the luxury to concentrate on one facet of assessment at a time, acquiring a thorough background and knowledge. This knowledge promotes self-confidence making it easier for the assessor to gather new information and to feel comfortable with property owners who look on them as professionals. The property owner depends on the assessor to see that he/she has been equitably assessed. The assessor is one of few civil servants the public comes in direct contact with. If the public can come away with a good feeling from a discussion with the assessor, then the assessor has accomplished much in public relations for the Ministry of Revenue.

The disadvantages of the crew system are the challenges in keeping the team together while facing quotas and deadlines of other projects. Temporarily dispersing the trainees to assist in completing these projects would destroy the homogeneity of the group. On the other hand, the disadvantages to the participating trainees is that they feel there is very tight control. While instructions for an assignment were given to the group as a whole, there were times when those assessors did not fully grasp what was expected of them. Frequently, written instructions were given to them by management.

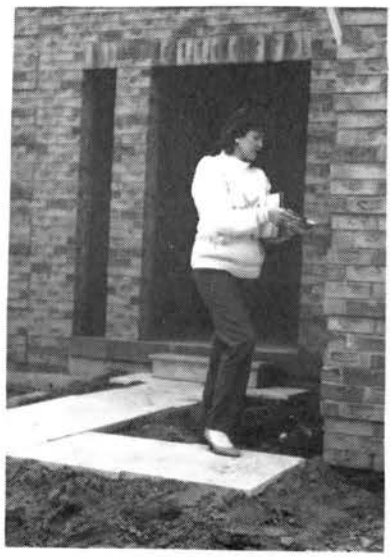
It is too early to assess the merits of the program. To date, the projects completed by the group trainees have been successful. They have achieved a high productivity level without sacrificing quality. The crew has also maintained a high degree of integrity even with the high production. This gives the group a feeling of accomplishment and improves their morale.

The level of morale shown by the group is one which management hopes can be sustained throughout their careers. Management sees the period of group training as a learning experience both for themselves and the trainees. Management expects there will be difficult decisions to be made as time goes on. They admit there may be room for improvement with the supplementary project, for instance it was suggested by Diane Goody that some ideas for increasing productivity could be the team system—pairing up; assigning an assessor a specific builder to maintain equity of assessments of similar models throughout a municipality; or the quadrant system, i.e. dividing the municipality into four parts, with a sub-crew responsible for each section. Trainees are encouraged to express objective opinions dealing with the program. These views allow management to review the program on an ongoing basis, and make changes where necessary.

In a nutshell, the long term goals are to give each trainee the opportunity of becoming the best possible assessor with the knowledge and motivation to help each one realize his/her individual goals, which can vary from reaching for the skies . . . or to be content at a certain level. The program is one of growth, not status quo. This method of training has been successful in demonstrating the worthwhileness of keeping the trainees together. With the co-operation of the assessors and management this "group training" program could set a precedent for the training of assessors in the future.



Diane Goody with Jason Jenkins



Nadia Miotto



Paul Davis

Reprinted from *Assessors Review*, Ontario, Canada. ■

• *Clarify financial responsibilities.* The state should pay more of the costs of the programs it mandates and local governments should pay more of the costs of local programs not mandated by the state.

• *Provide aid based on reduction of property wealth differences.* Most state said to local governments should be delivered so as to reduce the impact of property wealth differences among local governments in order to provide a fair and understandable basis for the distribution of state aid; the result being that the greatest aid is made available to those local government least able to pay for basic services.

• *Reduce differences between property classes.* The wide disparities in tax rates for different property classes should be reduced with rate reductions for business property, rental housing and mid-value homes which currently pay uncompetitively high rates.

• *Simplify the property tax/local aids systems.* The overall system must be simplified by reducing the number and complexity of property classes and aid formulas.

• *Increase local revenue options.* Local governments should be given more flexibility in financing operations.

If these general goals are met by specific actions of the 1989 legislature, major progress will be made toward a property tax/local aids system which is more fair, efficient, stable, competitive and understandable in structure and operation. We are very interested in hearing from assessors and other local government officials with respect to our property tax reform efforts.

Recently, Mike Wandmacher and I met with the legislative committee of the Minnesota Association of Assessing Officers. We had a very productive dialogue on numerous issues of mutual concern. I will repeat here the point I stressed in that meeting: It's our job to see that the tax system is structured so that it can work well; assessors are experts in a significant area of tax system operation; and we need to hear from you about what you need to make the system work better.

The department will be presenting legislation on tax procedure and administration which is aimed at making our tax system operate more efficiently. We have consulted extensively with the Minnesota State Bar Association Tax Section on this effort and hope it will yield real benefits for the department, taxpayers and tax professionals.

We will also be proposing legislation to amend the corporate alternative minimum tax (AMT). It currently is one mill on the sum of the Minnesota factors of property, payroll and sales. In statute, however, it is scheduled to change to 40% of the federal AMT for years beginning after December 31, 1989, with a corresponding increase in the general corporate income tax rate to be set to make up for the revenue loss projected from the change in the AMT.

We do not want to see an increase in the general corporate income tax rate and we are concerned about the issues raised regarding the current AMT. Accordingly, we are exploring with the business community, attorneys, CPAs and legislators in the hope that we can find one which will be better received while still raising an appropriate amount of revenue from corporations which benefit from government services but pay little or no corporate income tax. We will shortly have data from the first year's returns involving the AMT and on the apparently extensive switch from "C" corporation to "S" corporation status which appears to be occurring in response to the 1986 federal tax reform. We will then proceed to formulate specific options.

We are very interested in hearing from assessors and local government with respect to the administration and policy merits of both competing proposals. ■

tax court only when "the constitutional issue is raised in the district court **before the case is transferred to the tax court.**" **Id.** (emphasis added)

The record in the present case indicates that the district court, at the time it transferred the case, was unaware of the constitutional issue of the applicability of Minn. Stat. SS 278.01, subd. 1 (1986) and 273.11, subd. 1 (1986). It appears that the issue was not raised until trial in the tax court. The proper procedures for such occurence were set out in **Erie Mining, supra:**

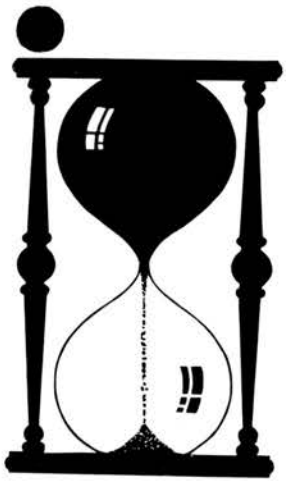
> If any party raises a constitutional issue, the tax court should stay the proceedings and refer the constitutional question to the district court. The district court may either decide the constitutional issue, or refer the matter back to the tax court which will then have subject matter jurisdiction to rule initially on the constitutional issue.

343 N.W. 2d at 264. These procedures were followed in **Nagaraja v. Comm. of Revenue,** 352 N.W. 2d 373, 374 n. 1 (Minn. 1984) and should have been followed in this case.

Finally, we reject the tax court's analysis that reducing Kuiters' assessment to the market value of the property while other agricultural property was assessed in excess of market value would create unconstitutional inequality in the taxing district. Other agricultural property owners in the county who were assessed at levels in excess of the market values of their property could have petitioned, as Kuiters did, for a reduction under Minn. Stat. S 278.01, subd. 1 (1986). This statutory remedy is the exclusive remedy available to taxpayers for relief of improper taxation. **Bethke v. County of Brown,** 301 Minn. 380, 223 N.W. 2d 757, 761 (1974). Their failure to exercise their statutory rights amounts to a waiver of those rights which

Conclusion on page 47

OUT OF THE PAST



By Don Holm
Clearwater County

OUT OF THE PAST

The following article is reprinted from the work book from the March 5-7, 1959 Assessor's School. The author, Edmond W. Gahr was an Agricultural assessment Specialist for the Minnesota Department of Taxation.

ASSESSMENT OF FARM PERSONAL PROPERTY

Edmond W. Gahr

The amount of Farm Personal Property that you folks will encounter is limited to a few farms that may fall within the corporate limits of your assessment district. As a result, you will be obligated to collect information on such as you may encounter.

Many of you have only a slight knowledge of the property you will be expected to assess. The following discussion will help you do a more thorough job of inventorying and valuing the property concerned.

The Commissioner of Taxation has issued Form 21 for listing aggregate values of all 7 classes of personal property. The ones you are mostly concerned with are 3A (grains as farm stored, and other agricultural products held on the farm). The next important class is 3D (livestock and farm machinery). In taking this inventory it is important that you read to the taxpayer each item and list the number he has in each item. Be doubly sure of the numbers in type of livestock in item 36 as Dairy Cows are generally of much higher value than 2-year old cattle approaching production age.

The current market indicated that dairy cows are now selling at an average of $245 per head. There are substantial variations in different areas. If you are assessing on 33⅓% for this class of property, it would appear that you should get 33⅓% of the average for your area. You will be supplied with averages for your area when you go in the field. The attached map indicates values by geographic areas and should serve as a guide.

Item 38 is another important one to watch. Make sure you get fairly accurate figures on the number of brood sows. Feeder pigs should be listed under section A or B.

Horses, except riding horses, are becoming a minor item. In the case of riding horses or ponies, special consideration must be given to the value. Many times riding horses have a relatively high market value and should be assessed accordingly.

Some of you will have a few stands of bees. These should be inventoried as to numbers and valued in conformity with existing local market.

Item 42 is another specialty item involving domestic fur bearing animals. Here again a complete inventory is required with the value determined by local existing market conditions.

Don't overlook Item 43. Be sure you get the dogs. I came on one farm where the owner had 7 dogs and raised a fit when the assessor listed 2 for inventory. Don't get me wrong, I like dogs but we don't want our assessor "going to the dogs" in assessing them.

At this stage it appears we should look to Form 60 "Assessor's Machinery Inventory Sheet". (See copy attached)

In valuing all personal property keep in mind that what it is worth on the market has a bearing on the assessment value. New equipment naturally is worth more than used equipment.

It is important to list all property viewed that is owned by the taxpayer concerned. We want to make every effort to avoid omitted property both real and personal. A complete inventory sheet works wonders in securing a complete and accurate breakdown of individual items. May I call you attention to Commissioner of Taxation Form 60. This is the prescribed form for listing personal property. Naturally some items are listed that are not common to all operations. In other cases, specialized equipment is not listed and will have to be added. You may even find it necessary to line out some items and write in such equipment as you find.

The important thing in assessing personal property is listing everything you find; a complete inventory for everyone is the only honest way to get equality for everyone.

»

EMINENT DOMAIN *

* Comments should be directed to **Dave Lang,** 5508 Pompano Drive, Minnetonka, MN 55343.



Dave Lang

MINNESOTA REAL ESTATE CASES

Parranto Brothers, Inc. v. City of New Brighton, 425 N.W. 2d 575 (Minn. App. 1988).

Down zoning of property to comply with city's comprehensive land use plan for preservation and guidance of family oriented neighborhoods; for control and prevention of economic blight in days of extensive redevelopment activities; and preservation of ecological resources was not an unconstitutional taking where the owner had not been denied all reasonable uses of its property.

Crystal Green v. City of Crystal, 421 N.W. 2d 393 (Minn. App. 1988).

A developer who consented to dedication requirements by filing a plat containing the dedication, may not challenge the dedication requirement after the plat has been approved and filed. The court specifically held that the limitation of alternatives imposed by one's own financial problems does not constitute duress. The court specifically held that developers must challenge dedications prior to final plat approval and registration in order to assure finality of dedication, and give municipalities an opportunity to change their requirements if the requirements are unreasonable, and prevent municipalities from being sued by developers when the only remedy available to a losing municipality is payment.

City of Chanhassen v. Burdick, March 15, 1988, review denied April 28, 1988. Unpublished Court of Appeals opinion which may not be cited except as provided by Minn. Stat. S 480A.08 (3).

The trial court's finding of a public necessity for the taking of the appellant's property was proper where the city had made an adequate statement of need in its resolution and had made an independent demonstration of necessity to the court. The trial court was within its discretion when it concluded that the quick take was allowed where the city presented sufficient evidence at the hearing that it was necessary.

Writer R. David Lang with Real Estate experience from 1975 has appraised with Lang Associates and C.E. LaSalle & Associates. He specializes in litigation valuation where experience has been principally related to commercial, industrial, rural, and special purpose properties, e.g. hotel, city sports center, ammonia plant, dinner/theater, downtown re-development, and mega-mall highway development. His appraisal reports have been used to support loans, federal taxation problems, and eminent domain process.

Professional affiliations include MAAO (Top Pen Award -1987); AIREA; Minnesota Governmental Appraisers; SREA (Research Committee Chair, Legislative Committee Chair, and Appraiser & Analyst Contributing Author); International Right of Way Association (Education Committee Chair, Legislative Committee Chair, Treasurer, International Gene Land Award - 1988, and Man of the Year); and MNCOAL: Minnesota Combined Organizations of Appraisers for Licensing: President 1987 and 1988. ■

Out of the Past, cont.

A good schedule of values will aid materially in establishing and maintaining uniformity of value for assessment.

In these days of tax increment districts and gross tax capacities we probably tend to think how much better or simpler things could be. Perhaps once in a while we should stop to consider how much **worse** it could be. Wouldn't it be fun to go back to counting bee's and estimating the true and full value of the family dog! ■

Court Decisions, cont.

cannot become a defense to granting relief to a taxpayer, such as Kuiters, who has exercised his rights.

The tax court erred in refusing to reduce the assessor's January 2, 1983 estimated market value for Kuiters' property to its actual market value, as required by Minn. Stat. S 278.01, subd. 1 (1986).

Reversed and remanded for an order consistent with this opinion. ■

international

Our certificate of Education Recognition is now available. This is a new membership product which I feel should help you recruit new members and retain existing members. The certificate program creates a uniform international standard that can be used by jurisdictions to qualify candidates for professional positions. This credential may be carried from one jurisdiction, state, province, or nation to another. Holders of the certificate will be recognized in IAAO's membership directory.

IAAO hopes that attainment of a Certificate of Educational Recognition will be the first step in the professional development of its members and that the certificate will encourage members to pursue the RES and CAE designations. A system of Professional Designation Advisors and candidates' clubs around the country offer support and advice to candidates writing demonstration appraisal reports.

Qualifications for the certificate are IAAO Course 1 and 2, and two additional elective five-day IAAO courses, membership in IAAO and a $10 processing fee. The certificate is good for ten years from the date of the earliest of the four required courses. When the certificate expires, a member may qualify for a new certificate by completing one additional required five-day IAAO course (replacing the earliest course for the original certificate).

Completion of the course requirements for the certificate automatically satisfies the course requirements for the RES and for the real property track to the CAE. Course requirements for the personal property, computer-assisted appraisal, or mass appraisal tracks may also be achieved with proper selection of the two elective courses. These designations require the writing of one or more demonstration appraisal reports plus experience, education, and successful completion of a comprehensive examination.

Enclosed please find four lists, one contains all qualified members in your state, one has all qualified non-members in your state, all members who are short at least one course, and one contains all non-members who are short at least one course. As a representative of IAAO I would life to ask you to encourage the individuals on the accompanying lists to obtain the certificate. Also enclosed is a copy of the letter for members who are qualified, and application form and a copy of a sample certificate.

If you have any questions, please feel free to call.

IAAO UPCOMING DATES TO NOTE

1989 Conference - Sept. 24-27, 1989
Fort Worth

1990 Conference - Oct. 14-17, 1990
Montreal

1991 Conference - Oct. 20-23, 1991
Phoenix

1992 Conference - Sept. 13-16, 1992
St. Louis

1993 Conference - Washington D.C.

IAAO EDUCATIONAL PROGRAMS

COMPUTER-ASSISTED ASSESSMENT SYSTEMS
University of Chicago Graduate School of Business
Chicago, Illinois - May 15-19, 1989
(313) 947-2068

ASSESSMENT AND APPRAISAL INSTITUTE
University of Chicago Graduate School of Business
Chicago, Illinois - July 10-22, 1989
(313) 947-2068

IAAO MASS APPRAISAL INSTITUTE
March 28 - April 8, 1989
Chicago, Illinois
(312) 947-2068

items

STEVE BEHRENBRINKER

CERTIFICATE OF EDUCATIONAL RECOGNITION APPLICATION

NAME _____

TITLE _____

JURIS/FIRM _____

ADDRESS _____

CITY _____ STATE _____ ZIP _____

SOCIAL SECURITY NUMBER _____

Would our records have you listed under another name? If so, what would that name be? _____

FEES: MEMBERS - $10
NON-MEMBERS - $10 + $65 FIRST TIME MEMBERSHIP FEES

$10 PROCESSING FEE
__ MEMBER ID NUMBER _____

__ NON-MEMBER
__ $65 FIRST TIME MEMBERSHIP FEES
FOR PREVIOUS MEMBERS
__ $90 REGULAR MEMBERSHIP FEES
__ $120 SUBSCRIBING MEMBERSHIP FEES

TOTAL AMOUNT OF CHECK ENCLOSED ____

SEND TO:
IAAO
EDUCATION DEPARTMENT
1313 EAST 60TH STREET
CHICAGO, IL 60637-9990

LET'S GET ACQUAINTED

by Gloria Pinke

Our MAAO member featured this month is Lloyd McCormick.

Lloyd is an appraiser with the Department of Revenue Property Tax Division, Assessment Support Section. He works out of the new Department of Revenue building in St. Paul.

The following questions were asked of Lloyd to help us get to know him a little better:

What is your current job title? Senior Appraiser.

When did you begin in the Assessment Profession? 1976 in Rice County; September of 1986 with the Department of Revenue.

Why? The job was available and I wanted to work.

Approximate number of parcels for which you are currently responsible? I am a Department Rep for Ramsey, Goodhue, Rice and Wabasha Counties.

What classes constitute the majority of your parcels? Ag, Residential and Industrial.

Special, interesting characteristics about your jurisdiction? It is about as diverse as one could get.

Are you married? Yes.

Spouse's name? Cindy.



Lloyd McCormick

Any children? Two, Samantha, 9 years old and Patrick, 4 years old.

Hobbies? I'm a drummer.

Future plans? Doing about what I'm doing now.

14TH ANNUAL
NCRAAO CONFERENCE
JUNE 7-9, 1989 AT THE MARRIOTT DES MOINES, IOWA

Following is a brief outline of the planned activities:

Wednesday, June 7, 1989
8:30 a.m. - Golf Tournament
9:00 a.m. - 5:00 p.m. Registration
9:00 p.m. - 12:01 a.m.-President's Reception & Dance

Thursday, June 8, 1989
8:30 a.m. - 1:00 p.m. Registration
8:30 a.m. - 10:00 a.m.-General Opening Session
10:30 a.m. - 11:45 a.m.-Educational Session
12:00 - Noon Luncheon
1:30 p.m. - 4:30 p.m.-Educational Session

Friday, June 9, 1989
9:00 a.m. - 4:30 p.m.-Educational Sessions
6:00 p.m. - 7:00 p.m.-Cocktail Reception
7:00 p.m. - Banquet

Saturday, June 10, 1989
Conferees many extend their visit at Conference rates.

There will be a Conference Hospitality Room open Wednesday, Thursday, and Friday for the Spouses and Guests from 8:00 a.m. - 4:30 p.m.; for Spouses/Guests and Conferees from 4:30 p.m. - ???.

1988 MAAO PRESIDENT JIM BEATTY RETIRES

The wind was blowing 40+ MPH, and snow had drifted across the road in several spots. The hour and a half drive from Minneapolis turned into a two and a half hour "hide-and-seek" with the highway and the traffic as the swirling snow capriciously made everything invisible from time to time...and darkness was coming on fast.

But just as the highway and landscape were about to disappear into the gaping maw of night, the bright neon lights of the Garden Inn brought a sigh of: "Thank God! I made it!"

And so did about 30 other Assessors, friends and family of Jim Beatty, Nicollet County Assesor, retired. The January 6th retirement party was held at the Garden Inn in North Mankato, and every new arrival brought surprise from those already warming themselves with refreshments. Jim was impressed with courageous (crazy?) people who ventured out into a near blizzard to honor him and wish him well in retirement. Doreen Pehrson, the new Nicollet County Assessor, had made all the arrangements for the dinner and was pleased (if not surprised) by the number of brave souls that showed up. She also commented on how she "really appreciated Jim's help just before retirement at the end of the year...all those who called Jim, wanting to have their assessments reduced, were told: just call back after the first of the year and talk to the new Assessor!"

Cal Roberts, Sibley County Assessor, did a great job as MC, calling upon those who wished to roast and/or toast the honored retiree. Dale Lambrecht, Appraiser Supervisor, Local Government Services Division of the Department of Revenue, presented letters of commendation and appreciation from Dennis Erno, Assistant Commissioner of Revenue and Governor Rudy Perpich. A certificate of appreciation for 20 years of outstanding and dedicated service was also presented to Jim, signed by Governor Perpich and Commissioner of Revenue John James.

Tony Victorian presented Jim with a plaque from Region 2, and Victor Faust offered words of wisdom: "A successful Assessor needs -

- The executive ability of a financier,
- The humility of a deacon,
- The adaptability of a chameleon,
- The hope of an optimist,
- The courage of a hero,
- The wisdom of a serpent,
- The gentleness of a dove,
- The patience of Job,
- The grace of God, and
- The persistence of the devil"

Other comments and presentations were made, then everyone was invited for an after dinner social time with the Beatty's in an Executive Suite at the Inn.









NEW ULM

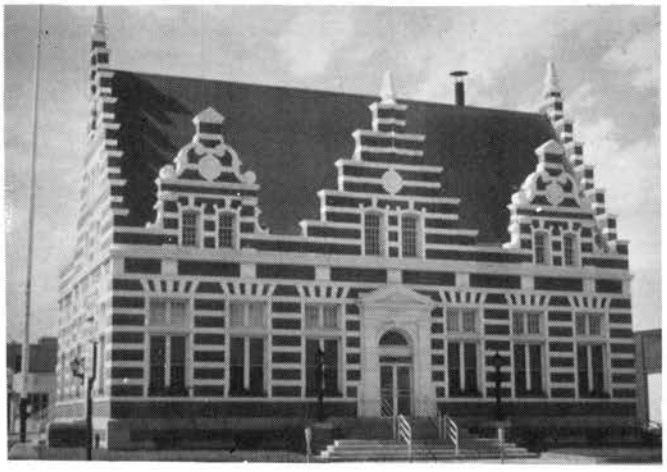
By Louise Leoni

The city of New Ulm is our first featured city in Equal Eyes. In each forthcoming issue of our magazine we plan to spotlight one city...big or small...for our readers. We'd love to do ***your*** *city; just give us a call.*

Old world German charm with a new face greets the visitor to New Ulm, the county seat of Brown County.

The rich land nestled between the Minnesota and Big Cottonwood Rivers seemed like the "promised land" to four Germans in 1854 who had been sent from Germany to find land in the United States on which to settle. They and their friends and family that followed established the town, naming it New Ulm after a city in Germany from which many of them had come.

With them came old German traditions, architecture, and legends which the generations since have preserved and built upon. The New Ulm post office, built in 1910, is an exact replica of a building in Germany, and is now the Brown County Museum...and an architectural delight.



A prominent landmark since 1897 is the statue of the German hero, Hermann the Cheruscan, who united the German tribes in 9 A.D. to defeat the invading Romans. A favorite attraction in the town is the Schell Brewery and magnificently landscaped mansion...reputedly one of the few places not torched in the mid 1800's by marauding Indians, because Schell had befriended them.

Among all the wonderful historic places, is also the new town Glockenspiel, one of only a few free standing bell towers in the United States. Located by the business district, it is a favorite stopping place at noon, 3 and 5 PM every day. The business district also has a "new" look...refurbished old-world style buildings bring attention to the community pride and efforts to enhance and build the local economy.



Herman the Cheruscan



Schell mansion

As the *Explore Minnesota* brochure states: "the work ethic is strong in the New Ulm community. Employees are known for their dedication and productivity.

"From agricultural products to high tech, high standards of quality are maintained in New Ulm industry. The variety of products created in New Ulm reflects the diversity of American life: cheese, air compressors, art-stone...beer, electrical products, motors...butter, plastic products...accordians, grain, crushed rock, missle and rocket instrumentation and more."

New Ulm has a population of about 13,500 and is assessed by Jane Mathiowitz, Sr. Appraiser for Brown County. Other Brown County office personnel are: Judy Friesen, Sr. Appraiser; Rita Treml, appraiser; Colleen Zins, clerk typist. At this writing, Brown County had not hired a new county assessor.

Converting to Tax Capacity

by Al Whitcomb
Dakota County

The following list of property classifications and their perspective rates shows the process of converting the old property tax system to the new tax capacity system. It will also show where any possible tax shifting may have occured.

Property Class	Old Rate	Divided By	New Rate	Equals	Denominator
Agricultural 1st Tier	.14	÷	.0175	=	8.0000
Agricultural	.18	÷	.0225	=	8.0000
Homestead 1st Tier	.17	÷	.0217	=	7.8341
Non Homestead	.28	÷	.0350	=	8.0000
Vacant Land	.40	÷	.0525	=	7.6190
Apartments	.34	÷	.0410	=	8.2927
Commercial/Indus.	.43	÷	.0525	=	8.1905

This demonstration clearly shows that the prevailing denominator is 8.0000. If the denominator were the same for all properties it would mean that no tax shifting took place, however, the chart indicates a downward shift of the property tax burden on apartments and commercial property and an upward shift to vacant land and the first tier of homestead property. (The higher the denominator, the lower the tax burden).

For comparison purposes you can convert a mill rate to a tax capacity rate or vice versa simply by multiplying or dividing by 8.

The following table shows the relationship between the legislative tax formula and the homestead taxes at a constant budget. In other words, it demonstrates the impact of the legislative changes on residential homestead taxes irrespective of a change in the budget. All taxes were calculated at 100 mills or its tax capacity rate equivalent of .800.

Market Value	1985 Tax	Change %	1986 Tax	Change %	1987 Tax	Change %	1988 Tax	Change %	1989 Tax
20,000	156	+6.4%	166	-6.0%	166	-6.0%	156	+2.6%	160
40,000	321	+3.1%	331	0%	331	-5.4%	313	+1.9%	319
60,000	496	+ .2%	497	0%	497	-5.6%	469	+2.1%	479
80,000	1006	-7.5%	931	-1.9%	913	-6.2%	856	-8.5%	783
100,000	1606	-5.9%	1511	-2.5%	1473	-5.2%	1396	-15.3%	1183
125,000	2306	- .4%	2297	-5.4%	2173	-4.7%	2071	-11.0%	1843
150,000	3106	-4.7%	2961	-3.0%	2873	-4.4%	2746	-8.8%	2503
175,000	3806	-3.2%	3686	-3.1%	3573	-4.3%	3421	-7.5%	3163
200,000	4606	-4.2%	4411	-3.1%	4273	-4.1%	4096	-6.7%	3823
250,000	6106	-4.0%	5861	-3.2%	5673	-4.0%	5446	-5.6%	5143
300,000	7606	-3.9%	7311	-3.3%	7073	-3.9%	6796	-4.9%	6463



Jane Mathiowitz



Brown County Court House, New Ulm

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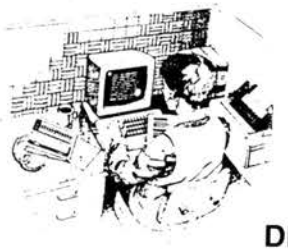

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in this corner

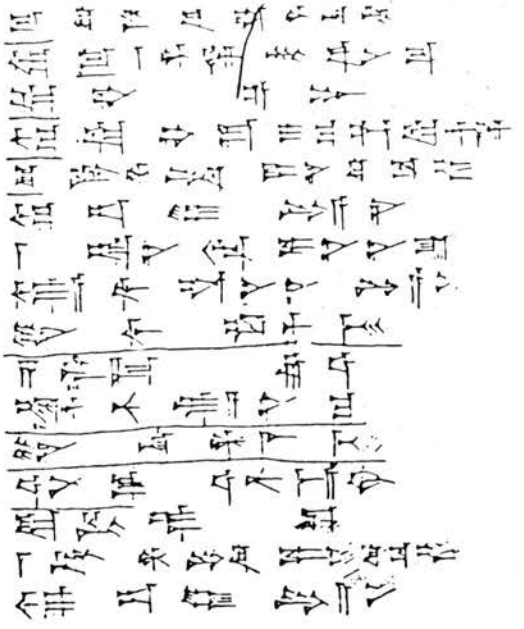
EDITOR, LOUISE LEONI



Usually in the March issue of *Equal Eyes* I try to research the background of proposed property tax legislation, and present the pros and cons as different groups see them.

After last year's horrendous fiasco in property tax "simplification" (please note disclaimer on inside front cover), I decided it was too dangerous to further poke and prod the still transmutating **monster.** Especially after researching what was purported to be a copy of some "new tax legislation"...authored by one **Silli-Istar,** of Babylonian extraction (copy at right).

Minnesota Tax Legislation...**Silli** indeed! I'd laugh if it didn't hurt so bad!



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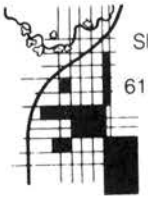

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JANUARY

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Board of Assessors

Adopted Permanent Rules Relating to Assessor's Licensure, Education, and Conduct

Rules as Adopted

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"

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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.

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.

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

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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.

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 Levels for Minnesota Taxing Jurisdictions" must be

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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. ~~One-year's-apprenticeship-experience-under-a licensed-assessor.~~

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

F. ~~.~~ 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 or equivalent experience as determined by the board.

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

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.

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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 or equivalent as determined by the board.

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

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:

(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 ~~of~~, or IAAO 301, mass appraisal of residential properties, or IAAO 302, mass appraisal of income producing properties;

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(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 or equivalent as determined by the board.

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

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.

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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 or equivalent as determined by the board.

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,

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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

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(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:

(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

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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

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.

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

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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

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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.

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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.

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;

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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;

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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.

REPEALER. Minnesota Rules, parts 1950.0100 and 1950.0200, are repealed.

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Office of the Revisor of Statutes

Administrative Rules

TITLE: Adopted Permanent Rules Relating to Assessor's Licensure, Education, and Conduct

AGENCY: Board of Assessors

MINNESOTA RULES: Chapter 1950

INCORPORATION BY REFERENCE: Part 1950.1020, subpart 3. "List of Assessor License Levels for Minnesota Taxing Jurisdictions," 1989 edition, Minnesota Board of Assessors

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

Janet C. Rahm
Senior Assistant Revisor

Board of Assessors

Adopted Permanent Rules Relating to Assessor's Licensure, Education, and Conduct

Rules as Adopted

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"

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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.

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.

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

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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.

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 Levels for Minnesota Taxing Jurisdictions" must be

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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. ~~One-year's-apprenticeship-experience-under-a licensed-assessor.~~

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

~~F.~~ 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 or equivalent experience as determined by the board.

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

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.

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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 or equivalent as determined by the board.

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

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:

(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 ~~of~~, or IAAO 301, mass appraisal of residential properties, or IAAO 302, mass appraisal of income producing properties;

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(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 or equivalent as determined by the board.

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

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.

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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 or equivalent as determined by the board.

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,

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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

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(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:

(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

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75	1.2	50
90	1.5	60
AA	1.7	AA
105	1.9	70
120	2.3	80
135	2.7	90
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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

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.

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

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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

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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.

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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.

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;

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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;

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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.

REPEALER. Minnesota Rules, parts 1950.0100 and 1950.0200, are repealed.

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Office of the Revisor of Statutes

Administrative Rules

TITLE: Adopted Permanent Rules Relating to Assessor's Licensure, Education, and Conduct

AGENCY: Board of Assessors

MINNESOTA RULES: Chapter 1950

INCORPORATION BY REFERENCE: Part 1950.1020, subpart 3. "List of Assessor License Levels for Minnesota Taxing Jurisdictions," 1989 edition, Minnesota Board of Assessors

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

Janet C. Rahm
Senior Assistant Revisor

 (18) AG Copy

Board of Assessors

Adopted Permanent Rules Relating to Assessor's Licensure, Education, and Conduct

Rules as Adopted

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"

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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.

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.

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

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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.

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 Levels for Minnesota Taxing Jurisdictions" must be

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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. ~~One-year's-apprenticeship-experience-under-a licensed-assessor.~~

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

F. ~~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 or equivalent experience as determined by the board.

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

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.

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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 or equivalent as determined by the board. — Discretionary

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

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:

(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 ~~of~~, or IAAO 301, mass appraisal of residential properties, or IAAO 302, mass appraisal of income producing properties;

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(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 or equivalent as determined by the board.

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

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.

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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 or equivalent as determined by the board.

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,

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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

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(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:

(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

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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

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.

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

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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

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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.

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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 shall 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.

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;

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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;

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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.

REPEALER. Minnesota Rules, parts 1950.0100 and 1950.0200, are repealed.

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Board of Assessors

Adopted Permanent Rules Relating to Assessor's Licensure, Education, and Conduct

Rules as Adopted

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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.

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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.

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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.

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

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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.

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 Levels for Minnesota Taxing Jurisdictions" must be

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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. ~~One-year's-apprenticeship-experience-under-a licensed-assessor.~~

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

F. ~~,~~ 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 or equivalent experience as determined by the board.

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

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.

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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 or equivalent as determined by the board.

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

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:

(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 ~~of~~, or IAAO 301, mass appraisal of residential properties, or IAAO 302, mass appraisal of income producing properties;

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(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 or equivalent as determined by the board.

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

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.

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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 or equivalent as determined by the board.

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,

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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

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(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:

(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

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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

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.

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

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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

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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.

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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.

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;

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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;

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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.

REPEALER. Minnesota Rules, parts 1950.0100 and 1950.0200, are repealed.

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State of Minnesota

MINNESOTA DEPARTMENT OF REVENUE
BOARD OF ASSESSORS
MAIL STATION 3340
SAINT PAUL, MINNESOTA 55146-3340
PHONE: ~~612-642-0481~~
612-296-0209

Rec'd 4/14 GDG

April 14, 1989

Office of the Attorney General
Public Finance Division
515 Transportation Building
John Ireland Boulevard

Dear Sirs:

Enclosed please find the following documents necessary for your review of the proposed repeal of existing rules and the adoption of new rules governing the licensure, education and conduct of assessors.

1. A copy of the notice of intent to solicit outside information and opinions regarding the proposed rules as published in the State Register.

2. A copy of a memo sent to the Regional Directors of the Minnesota Association of Assessing Officers (MAAO) requesting that they publicize this notice of intent to solicit information and opinions regarding the proposed rules among their members.

3. A copy of the notice of intent to solicit outside information and opinions regarding the proposed rules as published in "Equal Eyes" the official publication of the MAAO.

4. A copy of the summarized oral comments received from assessors at the Holiday Inn in St. Cloud, Minnesota, June 1, 1988, and by phone throughout the month of June 1988 pursuant to the notice of intent to solicit information and opinion regarding the proposed rules.

5. A file folder containing letters submitted to the Board pursuant to its request for information and opinions regarding the proposed rules.

6. A copy of a resolution of the Board of Assessors authorizing Gerald D. Garski to act for the Board in the matter of repealing existing rules and adopting new rules governing the licensure, education and conduct of Assessors.

7. A copy of the approval, by the Commissioner of Finance, of the fees set forth in the proposed rules.

8. Copies of letters sent to the Chairman of the House Appropriations Committee and the Senate Finance Committee notifying them of the proposed fees.

AN EQUAL OPPORTUNITY EMPLOYER

9. A copy of the notice of intent to repeal the existing rules and adopt new rules without a public hearing. This notice was sent to all licensed Minnesota assessors.

10. A copy of the affidavit of mailing together with the mailing list showing all persons to whom the Notice of Intent to Repeal Existing Rules and Adopt New Rules Without A Public Hearing was sent.

11. A copy of the statement of Need and Resonableness.

12. A copy of the proposed rules approved as to form by the Revisor of Statutes.

13. A copy of the "List of Assessor License Levels for Minnesota Taxing Jurisdictions" 1989 edition which is incorporated by reference into the proposed rules.

14. A copy of the State Register showing the publication of the Notice of Intent to Repeal Existing Rules and Adopt New Rules Without a Public Hearing as well as the publication of the proposed rules themselves.

15. A copy of "Equal Eyes" showing the publication of the Statment of Need and Resonableness, the Notice of Intent to Repeal Existing Rules and Adopt New Rules Without a Public Hearing and the Proposed Rules.

16. A file folder containing letters received pursuant to the Notice of Intent to Repeal Existing Rules and Adopt New Rules without a Public Hearing. Note that only three (3) persons requested a public hearing.

17. A copy of the resolution of the Board approving and adopting the rule and authorizing Gerald D. Garski to act for the Board in matters pertaining to the adoption of the rules.

18. Four copies of the rule as adopted showing only minor non-substantial changes from the rules as proposed.

19. A copy of the findings of fact, conclusions and order adopting the rule.

20. A copy of the declaration of counsel.

Since no persons requested to be notified when the rules were submitted to the attorney general no further documents should be necessary.

I hope this information meets with your approval. If you have any questions or need any additiona information, please call me at 296-0205.

Very truly yours,

GERALD D. GARSKI
Secretary - Treasurer
Board of Assessors

GDG:mgs

Enclosure