

Minnesota State Board of Assessors

Code of Conduct and Ethics for Licensed Minnesota Assessors

The purpose of this code of conduct and ethics is to instill public confidence in property assessment and promote fairness and uniformity of assessment practices. As a licensed Minnesota assessor it is your obligation to abide by the ethical and professional guidelines established in this code.

1. Conduct and Performance

- a. **Professionalism** – Conduct all duties and activities in a professional manner that will reflect favorably upon yourself, the jurisdiction, the assessment profession, and the property tax system.
- b. **Honesty** – Be honest in all dealings with property owners and their representatives.
- c. **Diligence** – Be diligent in the performance of your duties as prescribed by Minnesota Statutes and Minnesota Rules, Chapter 1950 and apply these laws and rules fairly and uniformly without advocacy for, or accommodation of, any special interests.
- d. **Excellence** – Perform all duties to the best of your ability so as to ensure fair and equitable assessments of all property.

2. Conflicts of Interest

- a. **Appearance of impropriety** – Avoid the appearance of impropriety even if no impropriety exists or is intended.
- b. **Prohibited assignments** – Accept no assignment in which you are related to the owner as spouse, parent, son or daughter by blood or marriage or in which you have a financial or other interest in the property.
- c. **Unwarranted privileges** – Do not use your official position to secure privileges for yourself, your family, business associates, or any other person wherein you benefit directly or indirectly.

3. Representation of Qualifications

Do not claim professional qualifications that you do not possess.

4. Cooperation and Investigations

Cooperate with the Department of Revenue and the State Board of Assessors in investigations involving assessors whose professional conduct may reflect adversely on the credibility and/or professionalism of assessors.

5. Reporting Unethical Practices

Report to the Department of Revenue the unethical practices or actions of any licensed assessor.

6. Violations

Violating this code of conduct and ethics may result in disciplinary actions by the State Board of Assessors and/or the Commissioner of Revenue.

Effective date: March 1, 2006

In accordance with Laws of MN 2005, 1st Special Session, Chapter 3, Article 1, Section 38