

STATE OF MINNESOTA  
BOARD OF ASSESSORS

In the Matter of the Assessor License of  
Michael Paulson,

**STIPULATION AGREEMENT  
AND CONSENT ORDER**

License No. 3270

**STIPULATION**

This Stipulation Agreement (“Stipulation”) is entered into by Mike Paulson (“Licensee”) and the Complaint Committee of the Minnesota Board of Assessors. The parties stipulate to the following:

1. Licensee held a Certified Minnesota Assessor license at the time of the conduct that was the subject of the investigation described below.
2. At all times relevant to this matter, Licensee was employed as a staff appraiser/assessor in the Houston County Assessor’s Office in Houston County, Minnesota.
3. Minnesota Statutes section 273.11 provides that “all property shall be valued at its market value.” Further, Minnesota Statutes section 273.11 provides that an assessor must assess all real property that may have become subject to taxation since the last previous assessment. Failure to comply with these statutory requirements constitutes a violation of the Conduct and Performance portion of the Code of Conduct and Ethics for Licensed Minnesota Assessors.
4. Pursuant to Minnesota Statutes section 270.41, subdivision 3, the Board of Assessors has the authority to refuse to grant or renew a Minnesota assessor license based on failure to comply with the Code of Conduct and Ethics for Licensed Minnesota Assessors. Minn. Stat. § 270.41, subd. 3. Pursuant to this same statute, the Board of Assessors may also fine an assessor for such conduct.

5. On June 19, 2017, the Minnesota Department of Revenue received a complaint about Licensee's failure to identify or value all new construction, as required under Minnesota Statute section 273.17, started or completed between January 1, 2012 and December 31, 2016.

6. The complaint was referred for investigation by the Property Tax Division of the Department of Revenue. The investigation concluded that for the period between January 1, 2012 and December 31, 2016, not all property improvements with an issued building permit were identified and valued on the assessment roll by Licensee.

7. The conclusions of the investigation were forwarded to the Complaint Committee of the Minnesota Board of Assessors for review. The Complaint Committee contacted Licensee and asked if he disputed the findings of the Property Tax Investigation Report dated March 12, 2019.

8. The Licensee does not dispute the findings in the Property Tax Investigation Report and those findings are deemed to be correct.

9. It is Licensee's desire to resolve the disciplinary proceedings without expending further time or incurring additional costs, and without the need for a contested case proceeding, and the Committee is in agreement that resolution is appropriate.

10. Licensee understands that he has the right to a contested case proceeding regarding any proposed disciplinary action against his assessor license, and that, if he signs this Stipulation, and the Board of Assessors then adopts this Stipulation and proposed Consent Order, he is waiving that right.

NOW, THEREFORE, in consideration of the foregoing, Licensee and the Complaint Committee of the Board of Assessors agree that, if the Board of Assessors adopts this Stipulation and issues a Consent Order, the following terms will become effective:

I. Effective as of the date the Board of Assessors adopts this Stipulation, the Board of Assessors will not consider or grant any application by Licensee for an assessor's license for a period of ten years.

II. Licensee agrees to pay a fine in the amount of \$750.00 to the Board of Assessors within 30 days of the date the Board of Assessors adopts this Stipulation. If Licensee does not pay the fine within this period, Licensee acknowledges that the Board of Assessors may utilize any available means of collection and Licensee will not contest any efforts to collect this fine.

III. Licensee freely and voluntarily enters this Stipulation and agrees the Board may issue a Consent Order containing the terms in this Stipulation. Licensee agrees that he has made this decision without any coercion, duress, or representations outside those contained in this stipulation.

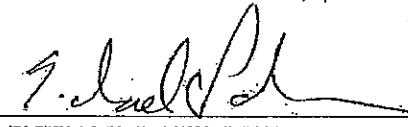
IV. Licensee understands that, before the Board can take any action regarding his Minnesota assessor license, he is entitled to a contested-case hearing before an administrative law judge from the Office of Administrative Hearings. Licensee freely and voluntarily waives his right to such hearing, and his right to appear before and to present argument to the Board of Assessors.

V. The parties to this Stipulation affirm that they have read it and agree to the conditions and obligations it sets forth. The parties further agree that they have had adequate time to consider the terms of the Stipulation, that they are voluntarily entering into this Stipulation, and that they had an opportunity to review it with legal counsel before signing it.

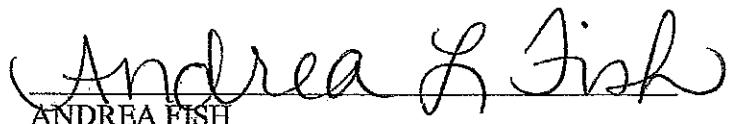
VI. This Stipulation becomes binding upon the parties when their signatures are attached hereto.

The parties have executed this Stipulation on the dates written below.

Dated: 05/08/19

  
MICHAEL PAULSON

Dated: 5.21.2019

  
ANDREA FISH  
Board of Assessors Complaint Committee

## CONSENT ORDER

The Minnesota Board of Assessors has reviewed the Stipulation between Michael Paulson and the Complaint Committee of the Minnesota Board of Assessors. The Board of Assessors adopts and incorporates the Stipulation in full. Accordingly, as of the date of this Order, the Board of Assessors will not consider or grant any application by Michael Paulson for an assessor's license for a period of ten years. Further, Michael Paulson will pay the Board of Assessors a fine in the amount of \$750.00.

MINNESOTA BOARD OF ASSESSORS

Dated: 5/21, 2019

  
Gary Armandson, Acting Chairperson<sup>1</sup>

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<sup>1</sup> The Acting Chairperson signed the order on behalf of the Board because the Board's Chairperson is a member of the Board's Complaint Committee and accordingly abstained from voting in this matter.