# Office of the Revisor of Statutes Administrative Rules



TITLE: Proposed Permanent Rules Relating to Assessors' Education and Licensing

**AGENCY:** Department of Revenue

**REVISOR ID:** R-4631

MINNESOTA RULES: Chapter 1950

The attached rules are approved for publication in the State Register

Maureen Sandey Assistant Revisor

|      | 03/06/20                              | REVISOR                            | MS/NB                  | RD4631                  |
|------|---------------------------------------|------------------------------------|------------------------|-------------------------|
| 1.1  | Department of Revenue                 |                                    |                        |                         |
| 1.2  | Proposed Permanent Rules Rela         | ting to Assessors' Edu             | ucation and Licensi    | ng                      |
| 1.3  | 1950.1020 LICENSURE.                  |                                    |                        |                         |
| 14   | [For text of sub                      | parts 1 and 2, see Min             | nesota Rules]          |                         |
| 1.5  | Subp. 3. [See repealer.]              |                                    | ч.                     |                         |
| 1.6  | Subp. 3a. [See repealer.]             |                                    |                        |                         |
| 1.7  | [For text of                          | subpart 4, see Minnes              | ota Rules]             |                         |
| 1.8  | Subp. 5. Reinstatement.               |                                    |                        |                         |
| 1.9  | [For text of                          | of item A, see Minneso             | ta Rules]              |                         |
| 1.10 | B. A person seeking rein              | statement as an accred             | lited Minnesota asses  | ssor or senior          |
| 1.11 | accredited Minnesota assessor mus     | t have successfully con            | npleted the current ye | <del>ar's Uniform</del> |
| 1.12 | Standards of Professional Apprais     | al Practice seven-hour             | update course.         |                         |
| 1.13 | C. B. An applicant for re             | enewal must pay a reins            | statement fee in addi  | ition to the            |
| 1.14 | license fee if the application for re | newal is received after            | June 30.               |                         |
| 1.15 | 1950.1030 CERTIFIED MINN              | ESOTA ASSESSOR (                   | (CMA).                 |                         |
| 1.16 | A person assisting the assesso        | or of a taxing jurisdiction        | on in making exempt    | tion,                   |
| 1.17 | classification, or valuation decision | ns must obtain licensure           | as a certified Minne   | sota assessor.          |
| 1 18 | A local assessor employed by a to     | wnship or city not requ            | iring a higher level   | of licensure            |
| 1.19 | as shown in the "List of Assessor I   | License Levels for Min             | nesota Taxing Jurisd   | ictions" must           |
| 1 20 | obtain licensure as a certified Minr  | <del>esota assessor.</del> Require | ements to initially ob | tain licensure          |
| 1.21 | as a certified Minnesota assessor a   | re given in items A to             | F.                     |                         |
| 1.22 | [For text of t                        | items A to F, see Minne            | esota Rules]           |                         |

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#### 2.1 1950.1035 TEMPORARY LICENSE.

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### [For text of subparts 1 and 2, see Minnesota Rules]

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

## 2.9 1950.1040 CERTIFIED MINNESOTA ASSESSOR SPECIALIST (CMAS).

2.10 A local assessor employed by a township or city shown on the "List of License Levels

2.11 for Minnesota Taxing Jurisdictions" under the heading "Certified Specialist" must obtain

2.12 licensure as a certified Minnesota assessor specialist. Requirements to initially obtain

2 13 licensure as a certified Minnesota assessor specialist are given in items A to E.

2 14 [For text of items A to E, see Minnesota Rules]

#### 2.15 1950.1050 ACCREDITED MINNESOTA ASSESSOR (AMA).

A local 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
 licensure as an accredited Minnesota assessor. Requirements to initially obtain licensure as
 an accredited Minnesota assessor are given in items A to D.

- A. A certified Minnesota assessor license or meeting the requirements for licensure
  as a certified Minnesota assessor, plus:
- 2 22 (1) a passing grade in two board-approved income courses with a
- 2 23 board-specified minimum number of hours of instruction; and

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| 31   | (2) a passing grade in a bo                  | ard-approved asso             | essment administrat             | ion course              |
| 32   | with a board-specified minimum number        | of hours of instru            | iction;                         |                         |
| 3.3  | (3) a passing grade in 30 h                  | ours of elective c            | ourses approved by              | <del>the board;</del>   |
| 3.4  | and  |                               |                                 |                         |
| 3.5  | (4) completion of a board-                   | approved 15-hour              | seminar on Unifor               | <del>m Standards</del>  |
| 36   | of Professional Appraisal Practice no mo     | <del>re than five years</del> | before applying for             | <del>: an initial</del> |
| 37   | accredited Minnesota assessor license. If    | the seminar was ta            | a <del>ken more than five</del> | years before            |
| 3.8  | applying for an initial accredited Minnes    | ota assessor licen:           | se, the applicant mu            | st take the             |
| 39   | current year Uniform Standards of Profes     | <del>sional Appraisal P</del> | Practice seven-hour             | update class.           |
| 3.10 | (2) a passing grade on a bo                  | ard-approved cou              | rse with a minimun              | of 15 hours             |
| 3.11 | of instruction on the assessment of a parti- | cular type of prope           | erty, such as multiun           | it residential          |
| 3.12 | property, agricultural property, lakeshore   | property, or new              | construction.                   |                         |
| 3.13 | B. A passing grade on one dem                | onstration narrativ           | ve appraisal, comple            | eted no more            |
| 3 14 | than five years prior to the date it is subm | itted for grading. I          | n lieu of this narrati          | ve appraisal,           |
| 3 15 | the applicant may substitute:                |                               |                                 |                         |
| 3.16 | [For text of subitems ()                     | ) and (2), see Mir            | nnesota Rules]                  |                         |
| 3.17 | (3) obtaining the designation                | on of assessment              | administrative spec             | ialist (AAS)            |
| 3 18 | or mass appraisal specialist (MAS) from t    | he International A            | ssociation of Assess            | ing Officers;           |
| 3 19 | [For text of subitems (4                     | 4) and (5), see Mir           | nnesota Rules]                  |                         |
| 3.20 | [For text of items C                         | and D, see Minne              | sota Rules]                     |                         |
| 3 21 | 1950.1060 SENIOR ACCREDITED                  | MINNESOTA A                   | SSESSOR (SAMA                   | ).                      |
| 3.22 | Subpart 1. [See repealer.]                   |                               |                                 |                         |
| 3 23 | Subp. 2. Specific requirements for           | SAMA. Require                 | ments to initially obt          | ain licensure           |
| 3 24 | as a senior accredited Minnesota assesso     | r are given in iten           | ns A to E.                      |                         |

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| 4 1  | [For text of item   | s A and B, see Minr            | vesota Rules]          |                |
| 42   | C. A passing grade in a boa                                 | rd-approved assess             | nent administration c  | course with a  |
| 43   | minimum of 30 hours of instruction.                         |                                |                        |                |
| 4.4  | D. Completion of board-ap                                   | proved managemen               | t and leadership cour  | ses with a     |
| 45   | minimum of 30 hours of instruction.                         |                                |                        |                |
| 46   | C.E. Five years of assessm                                  | ent experience.                |                        |                |
| 4 7  | <del>D. F.</del> Completion of an inte                      | rview with the board           | l that demonstrates th | e applicant's  |
| 4.8  | knowledge, understanding, and appli-                        | cation of appraisal s          | tandards.              |                |
| 49   | $\underline{\mathbf{E}}$ . <u>G.</u> Application to the box | ard, and the approp            | iate fee.              |                |
| 4.10 | Subp. 3. [Repealed, 18 SR 1442                              | ]                              |                        |                |
| 4.11 | Subp. 4. [Repealed, 18 SR 1442                              | ]                              |                        |                |
| 4 12 | Subp. 5. [Repealed, 18 SR 1442                              | ]                              |                        |                |
| 4.13 | Subp. 6. [Repealed, 29 SR 1450                              | ]                              |                        |                |
| 4 14 | 1950.1080 CONTINUING EDUC                                   | ATION.                         |                        |                |
| 4.15 | [For text of su   | bpart 1, see Minnes            | ota Rules]             |                |
| 4.16 | Subp. 2. Basis of continuing ed                             | ucation hours. Con             | ntinuing education ho  | ours are given |
| 4.17 | in three general categories.                                |                                |                        |                |
| 4 18 | A. Educational courses or s                                 | eminars <del>with a mini</del> | mum of three hours c   | of instruction |
| 4.19 | in assessment or appraisal subjects are                     | e eligible for continu         | ung education hours.   | The sponsor    |
| 4.20 | of such courses may apply to the boa                        | rd for continuing ed           | ucation hours approv   | val, or the    |
| 4 21 | recipient of the instruction may apply                      | v either before or aft         | er the course has bee: | n given. One   |
| 4.22 | continuing education hour is given fo                       | or each instructional          | hour.                  |                |
| 4.23 | [For text of item   | s B and C. see Minr            | uesota Rulesl          |                |

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# 5 2 **REPEALER.** Minnesota Rules, parts 1950.1020, subparts 3 and 3a; and 1950.1060, subpart

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5.3 1, are repealed.

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