

# 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

A handwritten signature in cursive script, reading "Maureen Sandey", written over a horizontal line.

Maureen Sandey  
Assistant Revisor

1.1 **Department of Revenue**

1.2 **Proposed Permanent Rules Relating to Assessors' Education and Licensing**

1.3 **1950.1020 LICENSURE.**

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

1.5 Subp. 3. [See repealer.]

1.6 Subp. 3a. [See repealer.]

1.7 *[For text of subpart 4, see Minnesota Rules]*

1.8 Subp. 5. **Reinstatement.**

1.9 *[For text of item A, see Minnesota Rules]*

1.10 ~~B. A person seeking reinstatement as an accredited Minnesota assessor or senior~~  
1.11 ~~accredited Minnesota assessor must have successfully completed the current year's Uniform~~  
1.12 ~~Standards of Professional Appraisal Practice seven-hour update course.~~

1.13 ~~C. B.~~ An applicant for renewal must pay a reinstatement fee in addition to the  
1.14 license fee if the application for renewal is received after June 30.

1.15 **1950.1030 CERTIFIED MINNESOTA ASSESSOR (CMA).**

1.16 A person assisting the assessor of a taxing jurisdiction in making exemption,  
1.17 classification, or valuation decisions must obtain licensure as a certified Minnesota assessor.  
1.18 ~~A local assessor employed by a township or city not requiring a higher level of licensure~~  
1.19 ~~as shown in the "List of Assessor License Levels for Minnesota Taxing Jurisdictions" must~~  
1.20 ~~obtain licensure as a certified Minnesota assessor. Requirements to initially obtain licensure~~  
1.21 as a certified Minnesota assessor are given in items A to F.

1.22 *[For text of items A to F, see Minnesota Rules]*

2.1 **1950.1035 TEMPORARY LICENSE.**2.2 *[For text of subparts 1 and 2, see Minnesota Rules]*

2.3 Subp. 3. **Expiration.** A temporary license under subpart 1 or 2 expires on the second  
 2.4 June 30 after issuance, or after the license holder obtains a permanent license, whichever  
 2.5 occurs first. An applicant may not obtain more than one temporary license in the applicant's  
 2.6 lifetime. The ~~four-year~~ five-year time period during which temporary license holders must  
 2.7 obtain accredited Minnesota assessor (AMA) licensure under Minnesota Statutes, section  
 2.8 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).**

2.16 ~~A local assessor employed by a township or city shown on the "List of Assessor License~~  
 2.17 ~~Levels for Minnesota Taxing Jurisdictions" under the heading "Accredited" must obtain~~  
 2.18 ~~licensure as an accredited Minnesota assessor. Requirements to initially obtain licensure as~~  
 2.19 ~~an accredited Minnesota assessor are given in items A to D.~~

2.20 A. A certified Minnesota assessor license or meeting the requirements for licensure  
 2.21 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

3 1 ~~(2) a passing grade in a board-approved assessment administration course~~  
 3 2 ~~with a board-specified minimum number of hours of instruction;~~

3 3 ~~(3) a passing grade in 30 hours of elective courses approved by the board;~~  
 3 4 ~~and~~

3 5 ~~(4) completion of a board-approved 15-hour seminar on Uniform Standards~~  
 3 6 ~~of Professional Appraisal Practice no more than five years before applying for an initial~~  
 3 7 ~~accredited Minnesota assessor license. If the seminar was taken more than five years before~~  
 3 8 ~~applying for an initial accredited Minnesota assessor license, the applicant must take the~~  
 3 9 ~~current year Uniform Standards of Professional Appraisal Practice seven-hour update class.~~

3.10 (2) a passing grade on a board-approved course with a minimum of 15 hours  
 3.11 of instruction on the assessment of a particular type of property, such as multiunit residential  
 3.12 property, agricultural property, lakeshore property, or new construction.

3.13 B. A passing grade on one demonstration narrative appraisal, completed no more  
 3 14 than five years prior to the date it is submitted for grading. In lieu of this narrative appraisal,  
 3 15 the applicant may substitute:

3.16 [For text of subitems (1) and (2), see Minnesota Rules]

3.17 (3) obtaining the designation of assessment administrative specialist (AAS)  
 3 18 or mass appraisal specialist (MAS) from the International Association of Assessing Officers;

3 19 [For text of subitems (4) and (5), see Minnesota Rules]

3.20 [For text of items C and D, see Minnesota Rules]

3 21 **1950.1060 SENIOR ACCREDITED MINNESOTA ASSESSOR (SAMA).**

3 22 Subpart 1. [See repealer.]

3 23 Subp. 2. **Specific requirements for SAMA.** Requirements to initially obtain licensure  
 3 24 as a senior accredited Minnesota assessor are given in items A to E.

4 1 [For text of items A and B, see Minnesota Rules]

4 2 C. A passing grade in a board-approved assessment administration course with a  
4 3 minimum of 30 hours of instruction.

4 4 D. Completion of board-approved management and leadership courses with a  
4 5 minimum of 30 hours of instruction.

4 6 ~~C. E.~~ Five years of assessment experience.

4 7 ~~D. F.~~ Completion of an interview with the board that demonstrates the applicant's  
4 8 knowledge, understanding, and application of appraisal standards.

4 9 ~~E. G.~~ Application to the board, and the appropriate 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 EDUCATION.**

4.15 [For text of subpart 1, see Minnesota Rules]

4.16 Subp. 2. **Basis of continuing education hours.** Continuing education hours are given  
4.17 in three general categories.

4 18 A. Educational courses or seminars ~~with a minimum of three hours of instruction~~  
4.19 in assessment or appraisal subjects are eligible for continuing education hours. The sponsor  
4.20 of such courses may apply to the board for continuing education hours approval, or the  
4 21 recipient of the instruction may apply either before or after the course has been given. One  
4.22 continuing education hour is given for each instructional hour.

4.23 [For text of items B and C, see Minnesota Rules]

5.1 *[For text of subparts 3 to 6, see Minnesota Rules]*

5.2 **REPEALER.** Minnesota Rules, parts 1950.1020, subparts 3 and 3a; and 1950.1060, subpart  
5.3 1, are repealed.