



MINNESOTA

STATE BOARD OF ASSESSORS

Complaint Procedures

The Minnesota Board of Assessors is authorized to hear complaints under M.S. 270.41, and 214.10. The board is empowered under 270.41 Subd. 3 to take the following actions:

Assessor sanctions; refusal to license.

(a) The board may (i) refuse to grant or renew, or may suspend or revoke, a license of an applicant or licensee, or (ii) censure, warn, or fine any licensed assessor, or any other person employed by an assessment jurisdiction or contracting with an assessment jurisdiction for the purpose of valuing or classifying property for property tax purposes, for any of the following causes or acts:

(1) failure to complete required training;

(2) inefficiency or neglect of duty;

(3) failure to comply with the Code of Conduct and Ethics for Licensed Minnesota Assessors adopted by the board pursuant to Laws 2005, First Special Session chapter 3, article 1, section 38;

(4) conviction of a crime involving moral turpitude;

(5) failure to faithfully and fully perform his or her duties through malfeasance, misfeasance, or nonfeasance; or

(6) any other cause or act that in the board's opinion warrants a refusal to issue a license or the imposition of a sanction provided under this subdivision.

(b) When appropriate for the level of infraction, a written warning must be given to assessors who have no prior identified infractions. The warning must identify the infraction and, as appropriate, detail future expectations of performance and behavior. Fines must not exceed \$1,000 for the first occurrence and must not exceed \$3,000 for each occurrence thereafter, and suspensions must not exceed one year for each occurrence, depending in each case upon the severity of the infraction and the level of negligence or intent. An action by the board to impose a sanction is subject to review in a contested case hearing under chapter 14.

All complaints should be referred to the [Property Tax Division, Department of Revenue \(DOR\) for investigation](#). It is important to note that not all questions or inquiries will require an investigation. Some can be responded to with education or referral to another source of authority. Other inquiries may lead to Board action simply based upon the known facts.

The following DOR investigation outcomes are possible:

No Findings: If there is no potential criminal activity or assessment-related misconduct, including violations of the Board of Assessor's (BOA's) Code of Conduct, the DOR investigation will be returned to inquiry status and closed.

Potential Criminal Activity: If the investigation identifies potential criminal activity, the DOR's Criminal Investigation Division will be consulted to determine the appropriate course of action.

Assessment-Related Misconduct by a non-licensed person or entity: If there is no criminal activity, but assessment-related misconduct by a person or entity other than a licensed assessor has occurred, the following statement will be added to the investigation and findings report: "Although the Board of Assessors has no authority over (person or entity name), it has provided guidance, expertise, and expectations regarding the statutory administration of property tax laws."

Assessment-Related Misconduct by a licensed Assessor: If there is no potential criminal activity, but the DOR finds evidence of assessment-related misconduct by a licensed assessor, the DOR will determine the level of the assessor's intent and the impact of the assessor's actions, as follows:

Intent: Intent measures the level of planning or purpose with which the assessor acted. Intent also considers negligence and diligence demonstrated by the assessor's actions. The highest levels of intent demonstrate the assessor acted with clearly formulated or planned intention. High levels of negligence/low levels of diligence also drive intent—infrequent errors indicate a low level of intent; a large number of errors indicate a higher intent to perform negligently.

Impact: Impact measures the effect the assessor's actions had on someone or something. Impact is based on two factors:

- the number of properties and/or taxpayers impacted, and
- the dollar amount of any necessary adjustments and/or the financial impact to constituents

Upon conclusion of an investigation, the DOR will report findings to the Board's Complaint Committee, comprised of the Board Chair and the Executive Secretary. The Committee will review the report and findings and, if necessary, prepare a recommendation for the Board.

The action authorized under M.S. 270.41 will be solely at the Board's discretion. The DOR acts only in an investigative role. Guidelines for Board action, based on the intent and impact of the infraction, are illustrated in the diagram that follows.

<p>High</p> <p>↑</p> <p>Intent</p> <p>↓</p>	<p>Censure, fine, and/or suspension, including employer notification.</p>	<p>Refusal to grant or renew license, censure, fine, and/or suspension or revocation, including employer notification.</p>
	<p>Written warning.</p>	<p>Censure, fine, and/or suspension, including employer notification.</p>
	<p>← Impact → High</p>	

Additionally:

- In many instances, the first communication regarding a potential complaint will be received by the Department of Revenue.
- The identity of a complainant must generally not be disclosed (M.S. 181.932 subd. 2).
- Issues that do not require investigation, such as failure to pay required income tax, can be addressed by the board (M.S. 270.41).
- The Complaint Committee will notify an assessor of a recommended action, and the assessor may appeal.
- The complaint and any investigative information is non-public until such time as the investigation is complete and the complaint resolved (M.S. 13.39, subd. 2).
- The final action is to be taken by the Board after avenues for appeal have been exhausted.