

Policies Established by the Minnesota State Board of Assessors

Disclaimer: This document is intended to provide basic guidance related to board policies. It is not intended to cover every nuance. If this policy document unintentionally conflicts with any law or rule, the law takes precedence, followed by rule and then policy.

Licensing

1. **Accredited Minnesota Assessor:** Beginning July 1, 2022, any assessor who does not achieve their AMA after 5 years will have an inactive license status.
 - Upgrading within a four-year cycle, from a CMA to AMA due to the AMA deadline date: Submit an AMA application and pay the application fee.
 - Upgrading after the start of the 4-year cycle, from a CMA to AMA due to the AMA deadline date: Complete all the continuing education requirements for the previous 4-year cycle including the Ethics seminar, prior to submitting the AMA application and pay the application fee.
 - Upgrading after not being licensed for five years or more, from a CMA to AMA due to the AMA deadline date: Complete and pass the exam for the Assessment Laws and Procedures course, and complete all the continuing education requirements for the previous four-year cycle, including the [Ethics seminar](#) prior to submitting the AMA application and pay the application fee.
2. **Applications:** Signatures verifying assessment experience on the submitted application must be a licensed assessor.
3. **Experience:** The board will act on requests for a license where all requirements other than experience have been met if the applicant will meet their experience requirement within 30 days of the meeting.
4. **Designations:** Education equivalent to assessor education requirements.
 - **MAI:** A current MAI from the Appraisal Institute is equal to Residential Appraisal Principles, Residential Appraisal Procedures, two income courses, the Residential Form Appraisal report and both the Residential and Income narratives.
 - **SRA:** A current SRA from the Appraisal Institute is equal to Residential Appraisal Principles, Residential Appraisal Procedures and a Residential narrative.
 - **CAE:** A current CAE from IAAO is equal to Residential Appraisal Principles, Residential Appraisal Procedures, two income courses, the Residential Form Appraisal report and both the Residential and Income narratives.
 - **RES:** A current RES from IAAO is equal to Residential Appraisal Principles, Residential Appraisal Procedures, Mass Appraisal Basics, one income course and the Residential narrative.
 - **AAS:** A current AAS from IAAO is equal to Residential Appraisal Principles, Residential Appraisal Procedures and a Residential narrative.
 - **MAS:** A current MAS from IAAO is equal to Residential Appraisal Principles, Residential Appraisal Procedures and a Residential narrative.
5. **Minnesota Fee Appraiser License:** Education equivalent to assessor education requirements as described below. All fee appraiser licenses, except for the Trainee, qualify for one-year of assessment experience.
 - **Minnesota Trainee Real Property Appraiser:** is equal to Residential Appraisal Principles and Residential Appraisal Procedures.
 - **Minnesota Licensed Residential Real Property Appraiser:** is equal to Residential Appraisal Principles and Residential Appraisal Procedures.

- **Minnesota Certified Residential Real Property Appraiser:** is equal to Residential Appraisal Principles and Residential Appraisal Procedures.
- **Minnesota Certified General Real Property Appraiser:** is equal to Residential Appraisal Principles, Residential Appraisal Procedures and two Income courses.

Note: All Certified General Real Property Appraisers qualify for the Temporary Income Qualified Assessors license. [Temporary licensure requirements can be found on the Board of Assessors website.](#)

Out of State Real Estate Appraisers: Reciprocity for licensed Real Estate Appraiser from another state when seeking an assessors license in Minnesota. A Real Estate Appraisers license from another state, will be considered equivalent to a Minnesota licensed Real Estate Appraiser, once the education and experience is confirmed.

6. **Real Estate Degree:** A 4-year Real Estate degree is the equivalent of Residential Appraisal Principles and Residential Appraisal Procedures courses and the Residential Demonstration Narrative.
7. **Refunds:** Generally, Minnesota State Board of Assessor fees are non-refundable. Refunds will not be made when applications and fees are submitted, and the applicant does not qualify. Applicants should ensure that they meet all qualifications before paying their fee. If anything is questionable, such as experience, the applicant can submit their application (with no fee) and request the board review their experience at the next meeting. If their experience is approved, the board will act on their license application and approve it contingent upon submission of their license fee.
8. **Renewal:** Effective July 1, 2018: Licenses issued for renewal based on the receipt of applications/fees postmarked on or before June 30th will have an effective date of July 1st. Licenses issued for renewal based on the receipt of applications/fees postmarked July 1st or after are effective as of the postmark or online received date. A reinstatement fee applies to anyone who has not renewed their license by July 1.
9. **Senior Accredited Minnesota Assessor:** Effective July 1, 2011, successful completion of Mass Appraisal Basics and two income courses is required in order to obtain SAMA licensure.
10. **Senior Accredited Minnesota Assessor Oral Interview:** Effective May 9, 2023, all SAMA requirements must be completed, including the 5-year assessment experience, before setting up an oral interview with the board.
11. **Timeline:** License applications and fees, requests for licensure course approvals, etc. must be received no later than three business days prior to a board meeting.

Licensure Education

1. **Assessment Laws and Procedures:** MN Assessment Laws and Procedures must have been taken within the previous five years to obtain an initial Minnesota assessor's license.
2. **Assessment Administration:** Minnesota Assessment Administration is required for SAMA. IAAO Course 400 is considered a board approved alternate.
3. **Courses:** All courses, classroom or online, must be Board approved. A course outline that identifies the course content must be provided to the Board, as well as a statement from the sponsoring organization indicating the approximate time needed to complete the course (nothing less than 30 hours including an exam or 15 hours including an exam will be approved). A completion certificate must also be provided.

Note: Exam Proctors, the person proctoring an online exam for licensure must be a disinterested third party with no conflict of interest who verifies a student's identity and processes a board approved affidavit that the student received no outside assistance.

4. **Form Report/Narrative:**

- a. If a narrative or form report fails a formal grading twice on the same subject property, a new subject must be selected and a new narrative or form report written, as well as the narrative report writing seminar attended. If a tax court narrative fails twice, it must be rewritten and submitted as a demonstration narrative.
- b. Form reports must be resubmitted for grading within 2 years of the date of rejection; failure to resubmit within 2 years will require the assessor to rewrite the entire report with a different subject.

5. **Management & Leadership:**

- a. In order to qualify as required management or leadership education for the SAMA license, post-secondary education must be a 4-year degree with a major or minor in a business management field, or another field with a similar management or leadership focus, from an accredited college or university, or a professional certificate program in leadership or management with at least 30 hours of instruction.
- b. Any post-secondary degree or professional certificate submitted for approval must have been received within 8 years of applying for SAMA licensure.
- c. Any management or leadership course submitted for approval must have a minimum of 15 hours of instruction to be considered.
- d. For management and leadership courses for SAMA licensure, when an exam is not required. However, the board may ask the assessor to demonstrate the practical knowledge gained from the course(s). **Note:** To get credit for meeting the licensure course requirement, when an exam is not required, the student must attend the entire course.

6. **Mass Appraisal Basics:** Mass Appraisal Basics is not required for obtaining AMA licensure for assessors who obtained CMA prior to 7/1/2011. However, assessors who received their CMA prior to 7/1/2011 must successfully complete Mass Appraisal Basics in order to obtain SAMA licensure.

7. **Property Type Specific:** Any 15-Hour property-type specific course must have been taken within the previous 8 years of applying for AMA licensure.

Continuing Education

1. **Breaks:** Continuing education is not granted for lunch breaks. The board does allow rest breaks to be included in the hour count for continuing education, but it is limited to one 15-minute break in the morning and one 15-minute break in the afternoon.
2. **Challenge:** Continuing education is not granted for course challenges.
3. **Exams:** Continuing education does not require the passing of any course exams; however, if an exam is taken, allotted examination time will be included in the continuing education hours.
4. **Hours:** One hour of continuing education equals 1 continuing education hour (CEH). CEHs are granted in half-hour increments.
5. **License Level:** The level of licensure held at the beginning of the four (4) year cycle will determine the amount of CEH's required during that four (4) year cycle. It also determines whether PACE courses are

required during that cycle – i.e. if a person holds a CMA license at the beginning of the current year cycle and obtains their AMA license during the current cycle, they do not need to take the PACE courses until the following four year cycle.

6. **Seminars/Workshops:** Classroom or Online seminars/workshops must be Board approved. A seminar/workshop outline that identifies the seminar/workshop content must be provided to the Board, as well as a statement from the sponsoring organization indicating the approximate time needed to complete the seminar/workshop. A completion certificate must also be provided.

Note: The board will accept continuing education requests for a one-hour minimum if the seminar/workshop was provided by Appraisal Institute, Minnesota Department of Revenue, International Association of Assessing Officers (IAAO), McKissock Learning, Minnesota Association of Assessing Officers (MAAO) and Minnesota Association Administration Personnel (MAAP). Courses that are three hours or more may be requested by all sponsoring organizations.

7. **Weeklong Courses:** Weeklong courses receive 28 continuing education hours plus 2 additional continuing education hours if the exam is taken.

Experience

1. **Assessment Experience:**

- One calendar year (twelve calendar months) of assessment experience is the requirement for certification as a Certified Minnesota Assessor.

Note: For some individuals who do not physically view properties for property tax purposes, there is no time limit when they need an initial license. They can apply for a license at any time. The board will review those applications on a case-by-case basis and may also develop criteria to determine whether the experience is sufficient for one year of experience for a CMA license.

2. **Initial License:**

- Technical/clerical assessment related experience
- Appraisal experience that exceeds six months
- Actual assessment experience may be counted as assessment experience for an initial assessor's license application.
- **The maximum experience granted for an initial assessor's license is one year unless actual assessment experience under a licensed assessor is longer than one year.** [1-3 years' experience is given based on actual exposure time.]

3. **Reciprocity:**

- Reciprocity of one year of assessment experience in another state as one year of assessment experience in Minnesota upon receipt of verification of employment within the past ten (10) years.

4. **Timeline:**

- All experience used for an initial Minnesota assessor's license must have occurred within 10 years of the date of the application.

Reinstatement

1. **Late Renewals:** If a person has not been licensed as a Minnesota Assessor for a period of less than 4 years, and within the current 4-year cycle, then the person must:

- Submit Minnesota Assessor Reinstatement Application, pay the appropriate license fee and reinstatement fee on the [Assessors Licensing System](#).
2. **Failure to Meet PACE Requirement:** If a person was licensed during FY24 and fails to meet the PACE requirement before 7/1/2024, then the person must:
- Pass a proctored test on PACE information:
 - The test will be offered on July 9, 2024 in St. Michael, MN during the board meeting.
 - Pay fees:
 - A late fee of \$100, and
 - An additional \$50 per remaining PACE credit required (for example, an assessor who has acquired 20 PACE credits still needs an additional 10 credits to meet the requirement and will pay a total fee of \$600)

The test must be passed, and the fees paid before an assessor is eligible for reinstatement.

- Submit Minnesota Assessor Reinstatement Application, pay the appropriate license fee and reinstatement fee on the [Assessors Licensing System](#).
3. **Reinstatement less than 5 years:** If a person has not been licensed as a Minnesota Assessor for a period of less than 5 years, and after the start of a current 4-year cycle, then the person must:
- Complete all the required continuing education requirements for the previous four-year cycle, including the ethics requirement.
 - For AMA and SAMA reinstatements: PACE Courses and Ethics seminar are both required.
 - If PACE and/or Ethics were not completed in the previous 4-year cycle, the following must be completed in lieu of PACE and Ethics before submitting reinstatement application.
 - Complete the required number of continuing education hours.
 - Complete all courses required for licensure (under current rules) must be met.
 - AMA to complete the 15-hour property type specific course.
 - SAMA to complete 30 hours of management and leadership education.
 - Assessor must successfully pass a board-approved exam.
 - Submit Minnesota Assessor Reinstatement Application, pay the appropriate license fee and reinstatement fee on the [Assessors Licensing System](#).
4. **Reinstatement more than 5 years:** If a person has not been licensed for a period of five years or more, then the person must:
- Prior to reinstatement, assessor must complete the following:
 - Complete the required number of continuing education hours.
 - Must complete and pass the exam for the Assessment Laws and Procedures course.
Note: All licensed assessors who were affected by the AMA deadline date and have not been licensed for a period of five years or more, must complete and pass the exam for the Assessment Laws and Procedures course.
 - Complete all courses required for licensure (under current rules) must be met.
 - AMA to complete the 15-hour property type specific course.
 - SAMA to complete 30 hours of management and leadership education.
 - For SAMA licensee's only - Oral interview with the board.
 - Submit Minnesota Assessor Reinstatement Application, pay the appropriate license fee and reinstatement fee on the [Assessors Licensing System](#).