STATE OF MINNESOTA
BOARD OF ASSESSORS

CAH Docket No. 71-2700-40976

In the Matter of the Assessor License of Wesley Hegna, License No.: 3627

CPA Certificate No. 27868

FINDINGS OF FACT, CONCLUSIONS OF LAW AND ORDER

The above-entitled matter came on for a hearing before Chief Administrative Law Judge Jessica Palmer-Denig ("ALJ") on April 24, 2026. Morgan Alexander, Assistant Attorney General, 445 Minnesota Street, Suite 600, St. Paul, MN 55101, appeared on behalf of the Complaint Committee of the Minnesota State Board of Assessors ("Committee"). J Brad Person, Esq., Breen & Person Ltd., P.O. Box 472, Brainerd, MN 56401, appeared on behalf of Respondent Wesley Hegna. On July 17, 2026, the ALJ issued Findings of Fact, Conclusions, and Recommendation ("Report"). A copy of the Report is attached and incorporated by reference.

On July 30, 2026, the Board notified the parties of their opportunity to file written arguments and exceptions to the Report pursuant to Minn. Stat. § 14.61, subd 1 (2024).[1] Eric H. Anderson, Esq. 12800 Whitewater Drive, Suite 100, Minnetonka, MN 55343, substituted for Mr. Person as counsel for Respondent. On October 7, 2026, the Committee filed a letter[2] requesting that the Board adopt the Report, and proposing revocation of

[1] This notice was amended on August 19, 2026, and again on September 8, 2026, as set forth by letter dated September 29, 2026.
[2] Compl. Comm. Ltr. 1 (filed Oct. 7, 2026).

Respondent's license. Respondent filed exceptions to specific findings of fact in the Report, and requested in lieu of revocation that the Board impose a fine and a stayed suspension not to exceed one year.[3]

Oral argument occurred before the Board at a special meeting on October 14, 2026, with Ms. Alexander appearing for the Committee and Mr. Anderson appearing for Respondent. The record closed at that time. Based upon all the facts, records, and proceedings herein, the Board makes the following:

FINDINGS OF FACT

1. The Board adopts and incorporates as its own ¶¶ 1-49 of the Findings of Fact in the Report, as well as any Findings of Fact in the ALJ's memorandum.

2. The Board agrees with the ALJ and specifically finds that Respondent's explanations were not credible regarding the numerous, objective, and consistent material errors he repeatedly committed as a licensed assessor.

3. Any Conclusions of Law from the Report that should properly be termed Findings of Fact are hereby adopted as such.

CONCLUSIONS OF LAW

1. The Board adopts and incorporates as its own Conclusions of Law ¶¶ 1-11 in the Report, as well as any Conclusions of Law in the ALJ's memorandum.

2. Any Findings of Fact from the Report that should properly be termed Conclusions of Law are hereby adopted as such.

3. The Board adopts the following as Conclusion of Law ¶ 12: Pursuant to

[3] Resp't's Ltr. 5-7 (filed Oct. 7, 2026)

Minnesota Rule 1950.1090, the Board may suspend, or revoke an assessor's license if the assessor fails to perform statutory duties, or commits acts detrimental to the assessment profession or in violation of the Code of Conduct and Ethics for Licensed Minnesota Assessors (the "Code of Conduct") as adopted by the board pursuant to Laws 2005, First Special Session chapter 3, article 1, section 38.

4. The Board adopts the following as Conclusion of Law ¶ 13: The Code of Conduct is a mandatory part of the assessor licensing coursework required by Minnesota Statutes, section 273.0755, paragraph (c).

5. The Board adopts the following as Conclusion of Law ¶ 14: Minnesota Statutes, chapters 272, 273, and 274 set forth the duties and responsibilities of assessors.

6. The Board adopts the following as Conclusion of Law ¶ 15: Pursuant to Minnesota Rule 1950.1090, subpart 4(C), the Board may revoke an assessor's license for unprofessional conduct caused by knowingly and willingly failing to comply with the duties of assessors in Minnesota Statutes, chapters 272, 273, and 274, the result of which is an adverse or injurious impact on the taxpayer of the assessor's jurisdiction.

7. The Board adopts the following as Conclusion of Law ¶ 16: Pursuant to Minn. Stat. § 270.41, subdivision 3(b), the Board may impose a fine upon an assessor, but a first-time fine may not exceed $1,000.

8. The Board adopts the following as Conclusion of Law ¶ 17: "The purpose of a [regulatory] proceeding concerning the revocation of a license is not to punish the individual; the purpose is to protect the public from dishonest, immoral, disreputable, or incompetent [licensees]." *Padilla v. Minn. State Bd. of Med. Examiners,* 382 N.W. 2d 876,

887 (Minn. Ct. App. 1986).

9. The Board adopts the following as Conclusion of Law ¶ 19: Respondent engaged in unprofessional conduct caused by knowingly and willingly failing to comply with the duties of assessors in Minnesota Statutes, chapters 272, 273, and 274.

10. The Board adopts the following as Conclusion of Law ¶ 20: Respondent's unprofessional conduct resulted in an adverse or injurious impact on the taxpayers of his jurisdiction.

11. The following Order is in the public interest.

Based on these Findings of Fact and Conclusions of Law, the Board makes the following:

ORDER

IT IS HEREBY ORDERED, pursuant to Minn. Stat. § 270.41, subd. 3 and Minn. R. 1950.1090, subp. 4(C), as follows:

A. Respondent Wesley Hegna's assessor's license, No. 3627, is permanently revoked.

B. Respondent shall pay a $1,000 fine.

Dated this 6th day of November, 2026.

STATE OF MINNESOTA BOARD OF ASSESSORS



DAVID PARSONS, SAMA
Chair

MEMORANDUM

The parties generally do not dispute that Respondent is subject to discipline. Instead, the parties mainly dispute the appropriate discipline under Minnesota Statutes, section 270.41, subdivision 3, and Minnesota Rule 1950.1090 (the "Rule"), which authorize the Board to impose discipline upon assessors. Respondent acknowledges that the record contains evidence of numerous instances of failure to comply with his performance responsibilities.[4] Although Respondent takes exception to several findings of fact,[5] his exceptions primarily concern the inferences and credibility determinations regarding whether his actions were intentional or negligent.[6]

The Committee requests that Respondent's license be revoked on the grounds that his conduct spanned "multiple years without improvement," and "had a severe impact on Becker County taxpayers."[7] The Committee contends that his errors were "so numerous and so consistent that they could not be inadvertent mistakes, demonstrating a complete neglect of his duties as an assessor."[8]

Respondent contends that a stayed license suspension, rather than revocation, is warranted, and that any such suspension should be limited to a year pursuant to section 270.41, subdivision 3(b). Respondent contends that the record does not support revocation because his repeated misconduct was merely negligent, not intentional.[9] Respondent agrees that a fine is appropriate, and under subdivision 3(b) as he has not been fined previously,

[4] Resp't's Ltr. 2-3.
[5] See *supra* n. 4.
[6] See *infra* section III.C & nn. 52-55.
[7] Comm. Ltr. 1.
[8] *Id.*
[9] Resp't's Ltr. 2.

the amount of such fine is limited to $1,000.

A. Applicable standards.

This regulatory action was brought under Minnesota Statutes, section 270.41, which provides for discipline upon an assessor's license, which may include revocation, suspension, and the imposition of a fine. Minn. Stat. § 270.41, subds. 1, 3. Discipline may be based, among other reasons, upon inefficiency or neglect of duty, Minn. Stat. § 270.41, subd. 3(a)(2), or failure to comply with the Code of Conduct. *Id*. at subd. 3(a)(3).

The Board adopted the Code of Conduct as part of legislation enacted in 2005, which makes it a mandatory part of the assessor licensing coursework. Minn. Stat. § 273.0755, para. (c). Act of July 13, 2005, ch. 3, art. 1, § 38, 2005 Minn. Laws 1st Spec. Sess. 2273, 2310.[10] The Code of Conduct requires, among other professional standards, diligence and honesty in the performance of assessment duties, and that assessors "ensure fair and equitable assessments of all property" through excellence in conduct and performance.[11]

B. The Board has grounds to impose discipline upon Respondent's license.

Respondent testified that he was first licensed around 2014, and within the next few years gained his Accredited Minnesota Assessor ("AMA") credential.[12] Complaints about Respondent surfaced by 2017.[13] In 2019, Respondent contracted with 13 jurisdictions in Becker County to perform assessment duties.[14] However, by 2023, five had terminated

[10] The Code of Conduct was received as Exhibit 12.
[11] Ex. 12 ¶ 1(a)-(d).
[12] Test. Wesley Hegna.
[13] Finding 14; Test. Lisa Will.
[14] Finding 39; Ex. 8 at 1.

those contracts and expressed their concerns to the Becker County Assessor before doing so: Holmesville and Walworth townships in 2020, Frazee City in 2021, and Evergreen and Height of Land townships in 2022.[15] Two other jurisdictions checked in with the Becker County Assessor annually to ensure Respondent was completing his work timely.[16] In December 2021, the Becker County Assessor notified Silver Leaf Township, as well as others, that Respondent had not submitted any assessment records for the township by the statutory quintile deadline.[17] This deadline is December 1 of every year, to permit timely finalized property assessments by February.[18]

The Becker County Assessor, who supervised Respondent's work in townships in that county, reviewed his performance based on these issues.[19] Based on that review, the Becker County Assessor determined that approximately 65 percent of the approximately 1,100 total parcels in Respondent's 2022 quintile assessment had missing or inaccurate information, and filed a formal complaint with the Property Tax Division of the Minnesota Department of Revenue ("Revenue").[20]

A random audit by Revenue, drawn from 41 of the 653 parcels which contained errors in the 2022 quintile, showed inaccurate information and problems in all 41 of those assessments.[21] The errors were not de minimis but rather involved the wholesale exclusion or inclusion of structures or improvements – such as failing to include entire structures and

[15] Finding 39; Ex. 8 at 1-2.
[16] Ex. 8 at 2.
[17] Finding 15; Ex. 2; Minn. Stat. § 273.064.
[18] Finding 13; Minn. Stat. § 273.065.
[19] Findings 17-20; Test. L. Will.
[20] Findings 21-22, 25-66.
[21] Test. of Drew Imes.

improvements in approximately two-thirds of the assessed parcels, and erroneously including structures and improvements that no longer existed or had been torn down in approximately a further twenty percent.[22] These errors reflected the failure to perform statutory assessment duties, as the quintile assessment requires an inspection every five years, which must be conducted in person, and which involves an exterior review of the property.[23] The investigator credibly testified that these errors led to under-valuation or over-valuation of these parcels, and correspondingly to their under-taxation or over-taxation.[24] The investigator also spoke with officials from two of the townships that no longer used Respondents' assessor services concerning their reasons for doing so. They told him that Respondent failed to meet deadlines, made excuses, and did not perform the work they paid him to do.[25] Respondent also testified that he knew he made errors in assessment and that his work was untimely.[26]

The record establishes that Respondent did not perform his duties as an assessor to an acceptable professional standard. Minn. Stat. § 270.41, subd. 3(a)(2) (authorizing discipline for inefficiency or neglect of duty). The record further establishes that Respondent did not comply with the Code of Conduct, as he was not diligent, professional, or honest, nor did he undertake his duties with excellence. *Id*. at subd. 3(a)(3). Therefore, the Board has ample grounds to impose discipline upon the Respondent.

C. Respondent is subject to permanent revocation.

[22] Finding 32-38, Ex. 7; Test. D. Imes.
[23] Findings 4-6; Test. D. Will. See Minn. Stat. § 273.08.
[24] Findings 36, 45; Test. D. Imes.
[25] Findings 39-41; Test. D. Imes.
[26] Test. W. Hegna; Ex. 4.

"[T]he severity of an administrative sanction must reflect the seriousness of the violation." *In re Revocation of Fam. Child Care License of Burke*, 666 N.W.2d 724, 728 (Minn. Ct. App. 2003) (noting that the governing statute and rules "provide the guidelines necessary to provide balance to protect the license holder as well."). Accordingly, the Rule prescribes specific criteria for selecting the appropriate discipline.

Subpart 4(C) of the Rule authorizes revocation "for unprofessional conduct caused by knowingly and willingly failing to comply with the duties of assessors in Minnesota Statutes, chapters 272, 273, and 274, the result of which is an adverse or injurious impact on the taxpayer of the assessor's jurisdiction." Minn. R. 1950.1090, subp. 4(C). Revocation may be permanent, or the Board may specify a period of time after which the assessor may reapply after satisfying all requirements for applying anew. Minn. R. 1950.1090, subp. 4. In determining whether revocation is warranted, the Board shall consider such factors as the assessor's previous record, the severity and impact of the offense on the assessment community, and the consequence of the assessor's action on the taxpayers of the assessment jurisdiction. *Id*. at subps. 3 & 4.

"Unprofessional conduct" is conduct which violates "those standards of professional behavior which through professional experience have become established, by the consensus of the expert opinion of the members, as reasonably necessary for the protection of the public interest." *Padilla v. Minn. State Bd. of Med. Examiners*, 382 N.W.2d 876, 886-87 (Minn. Ct. App. 1986) (citing *In re Haugen*, 278 N.W.2d 75, 80 (Minn. 1979)). The Board established its professional standards by adopting the Code of Conduct and is "uniquely suited" to identify violations of its standards. *In re Proposed*

Disciplinary Action Against Dentist License of Schultz, 375 N.W.2d 509, 514 (Minn. Ct. App. 1985). These standards require professionalism, honesty in dealings with property owners, diligence in performance of statutory duties, and excellence that ensures fair and equitable assessments of property.[27] Furthermore, the statutory requirements applicable to assessors are numerous, and include, among others, compliance with the Code of Conduct;[28] adherence to the oath of diligence;[29] the requirement to "actually view, and determine the market value of each tract or lot of real property listed for taxation, including the value of all improvements and structures thereon, at maximum intervals of five years" and to enter such values into county records;[30] and to assess and value property as specified in Minnesota law.[31] These standards ensure that assessors adhere to quality standards and maintain public trust in the property tax system.

Here, permanent license revocation is appropriate upon considering the requirements of the Rule, subpart 4(C).

Failure to comply with Code of Conduct. Taken as a whole, Respondent's performance failed to comply with every Conduct and Performance tenet of the Code of Conduct.[32] Nearly two-thirds of the assessments performed by Respondent within the 2022 quintile that were then reviewed, were incorrect, leading to over-valuation or under-valuation of property and correspondingly their over-taxation or under-taxation, which does not

[27] Ex. 12 at ¶ 1(a) – (d).
[28] Minn. Stat. § 273.0755(c).
[29] Minn. Stat. § 273.05, subd. 2.
[30] Minn. Stat. § 273.08 (sometimes known as the "quintile" review).
[31] Minn. Stat. §§ 273.11, 273.12, 273.17.
[32] Ex. 12 ¶ 1 (a)-(d).

constitute honesty in dealings with property owners.[33] Respondent did not perform his statutory duty to "actually view" each tract or lot of real property, "including the value of all improvements and structures thereon" as required for quintile assessments, which does not demonstrate diligence in performance.[34] Minn. Stat. § 273.08. In failing to actually view the properties, Respondent plainly failed to fulfill his responsibility to ensure fair and equitable assessment of all property, and the corresponding standard for excellence in the performance of his duties.[35] Taken together, these failures reflect negatively upon Respondent, the assessment profession, and the property tax system.[36]

Knowing or willful. Respondent's repeated failures to perform his duties demonstrates knowing and willful failure to comply with these duties rather than mere neglect. As a licensed assessor since approximately 2014, with an AMA accreditation earned within several years,[37] Respondent was required to satisfy the requirements of Minnesota Rule 1950.1050, which include three years of assessment experience, a certified Minnesota assessor license, and additional qualifications.[38] Respondent was a fully credentialed assessor and could reasonably be expected to know that his statutory responsibilities required actual viewing of each of the real properties, including improvements and structures, in his annual quintile. He also could reasonably be expected to know the deadlines for submitting his books to the Becker County Assessor for review[39] to ensure

[33] Findings 36, 45; Ex. 12 ¶ 1(b) (Honesty).
[34] Finding 4-6, 32-38, Ex. 7; Test. D. Imes, L. Will; Ex. 12 ¶ 1(c) (Diligence).
[35] Ex. 12 ¶ 1(d) (Excellence).
[36] Ex. 12 ¶ 1(a) (Professionalism).
[37] Test. W. Hegna.
[38] Minn. R. 1950.1050 subp. A-D (requiring specific board-approved courses and hours of instruction as well as satisfaction of educational prerequisites).
[39] Minn. Stat. § 273.064.

timely finalized assessments.[40]

However, as of 2017, the Becker County Assessor had already discussed the accuracy and timeliness of Respondent's work with him, as well as his failure to assess new construction and provide timely responses to taxpayers.[41] He failed to submit a timely assessment to several townships in December 2021 (which he only cured following notice by the Becker County Assessor).[42] And during 2020 through 2022, five jurisdictions terminated or did not renew their contracts with Respondent because of his performance issues.[43] Respondent failed to comply with the Code of Conduct in a sustained way that was not merely isolated or sporadic instances of neglect, but could only be considered knowing, given his professional training and experience and the reasonable expectations of qualified assessors. Respondent's arguments to the contrary are simply not credible.

Harm to taxpayers. Finally, Respondent's misconduct caused demonstrated harm to taxpayers. The record contains credible evidence and testimony that the effect of Respondent's performance failures on individual taxpayers as well as the community as a whole was widespread and considerable. Some property owners were wrongly assessed for thousands of dollars in additional value based on improvements that did not exist, and other parcel owners were not being appropriately assessed for the value of their properties because Respondent had not included improvements.[44]

Based on the Board's consideration of the applicable factors, permanent revocation

[40] Minn. Stat. § 273.065.
[41] Finding 14.
[42] Finding 15.
[43] Findings 39-41; Ex. 8 at 1-2.
[44] Finding 45.

is necessary to protect the public interest and to deter future misconduct by Respondent and other licensed assessors.

D. The Board is not required to suspend Respondent's license in lieu of revocation.

Respondent contends that a stayed suspension, rather than revocation, is appropriate for several reasons. First, Respondent contends that revocation under subpart 4 of the Rule requires one of the following: (1) a felony; (2) knowing and intentional preferential treatment or misclassification; (3) knowing and willing failure to comply with statutory duties; (4) a fee appraisal inside the assessor's jurisdiction; or (5) a county assessor contracting as a local assessor within that county.[45] However, as the Board has already determined that Respondent knowingly failed to comply with his statutory duties and was not merely negligent, revocation is appropriate.

Second, Respondent contends that a stayed suspension is more suitable as a first disciplinary action because he has acknowledged his errors and states that he can be supervised. Respondent further contends that revocation is disproportionate.[46] In considering whether to suspend or revoke a license, the Board "shall consider such factors as the assessor's previous record, the severity and impact of the offense on the assessment community, and the consequence of the assessor's action on the taxpayers of the assessment jurisdiction." Minn. R. 1950.1090, subps. 3-4 ("board shall consider the same factors in license revocation proceedings as are considered in matters of license suspension").

[45] Resp't's Ltr. 2.
[46] Resp't's Ltr. 2.

Previous record. This is the first formal complaint against Respondent. However, the Rule does not require the Board to impose incremental discipline upon assessors before license revocation.

Moreover, the record reflects that Respondent was the subject of numerous complaints to the Becker County Assessor by 2017,[47] and that by 2023, five of the thirteen jurisdictions that contracted with him for assessor services had terminated those contracts and expressed their performance concerns regarding the Respondent to the Becker County Assessor.[48] Two other jurisdictions had to inquire with Respondent to ensure they would receive timely assessments.[49] Despite claiming accountability for his actions, Respondent suggests that his training was inadequate[50] that he was experiencing personal problems,[51] that he was singled out for review,[52] and that certain problems were not his fault.[53] Respondent made many of the same claims previously, demonstrating that his performance issues were ongoing for several years.[54]

Severity and impact of Respondent's actions on the assessment community. "Professionals have a deep responsibility not to abuse the trust which licensure places in them." *See Matter of Friedenson*, 574 N.W.2d 463, 468 (Minn. Ct. App. 1998) (quoting *Padilla*, 382 N.W. 2d at 887) (rejecting argument that violations of professional standards

[47] Finding 14; Test. L. Will.
[48] Finding 39; Ex. 8 at 1-2.
[49] Ex. 8 at 2.
[50] Resp't's Ltr. 5 (Exception 8).
[51] *Id*. at 5-6 (Exceptions 14-15, 18-19, 39-41).
[52] *Id*. (Exceptions 11, 16, 26-27). Contrary to Respondent's contentions, the record demonstrates that the Becker County Assessor performs annual quality control inspections on all local assessors by selecting 20 parcels at random for review. Ex. 7 at 4.
[53] *Id*. at 6 (Exceptions 29-36) (claiming responsibility of County staff).
[54] Finding 18-19, 27, 39-41.

were "technical"). It is vital that taxpayers "have trust and confidence that Minnesota's tax system is fairly and equitably applied to all." *Cities Mgmt., Inc. v. Comm'r of Revenue*, 997 N.W.2d 348, 361–62 (Minn. 2023) (Anderson, J., dissenting) (quoting *Mauer v. Comm'r of Revenue*, 829 N.W.2d 59, 76 n.2 (Minn. 2013)). The Code of Conduct expressly requires assessors to conduct their professional duties in a manner that reflects favorably upon the assessment profession.[55]

Respondent's failure to perform his responsibilities significantly undermines the reputation of the assessor profession and displays disrespect for the public trust in assessors. Furthermore, his actions erode public trust in the fairness of the property tax system.

Consequences of Respondent's actions on the taxpayers of the assessment jurisdiction. Timely, fair, and accurate property assessment is essential because it forms the basis for property taxation. *See, e.g.*, Minn. Stat. §§ 273.01 (establishing annual assessment deadlines as well as quintile requirement for full real property appraisal); 273.08 (setting forth assessor's duties); 273.11 (requiring assessor to value property at market value); 273.12 (imposing upon assessor the duty to consider every element and factor affecting the market value of real property); and 273.121 (providing notice requirements for valuation by assessor).

Nearly two thirds of the parcels in Respondent's 2022 quintile were erroneously assessed in some way,[56] and of the sample in Revenue's investigation, ***all*** reflected

[55] Ex. 12 ¶ 1(a) (Professionalism).
[56] Finding 16.

objective deficiencies,[57] many serious enough to result in the substantial over-taxation or under-taxation of the property. These deficiencies affected not only the individual property owner, but the community as a whole. Despite Respondent's representation that he acknowledges his error and is amenable to a corrective plan,[58] the Board concludes that there is "no reason to believe that [he] will refrain from engaging in similar conduct in the future" *In re Med. License of Woolley*, No. A05-33, 2005 WL 2077475, at *4 (Minn. Ct. App. Aug. 30, 2005) (unpub. op.) (citing *Padilla*, 382 N.W.2d at 887).

As the purpose of disciplinary proceeding is "to protect the public from dishonest, immoral, disreputable or incompetent" licensees, permanent revocation is an appropriate sanction. Revocation does not exceed the seriousness of the violation and is supported by the record. *Padilla*, 382 N.W. 2d at 887; *License of Burke*, 666 N.W.2d at 728.

E. The record supports imposition of a fine.

Minnesota Statute section 270.41, subdivision 3, provides that the board may censure, warn, or fine any licensed assessor for the same grounds that warrant suspension or revocation. Minn. Stat. § 270.41, subd. 3. However, subdivision 3(b) provides that fines "must not exceed $1,000 for the first occurrence and must not exceed $3,000 for each occurrence thereafter… depending in each case upon the severity of the infraction and the level of negligence or intent." *Id*. at subd. 3(b).

Considering the extent of Respondent's noncompliance with the Code of Conduct and its impact on taxpayers in his assessment jurisdictions, a fine serves as an appropriate

[57] Finding 34, 36-37.
[58] Resp't's Ltr. 7-8.

deterrent upon others. *Padilla*, 382 N.W.2d at 887. It also recognizes (although it does not compensate taxpayers for) the adverse consequences of Respondent's actions on the Becker County property tax base. As this is the first time Respondent has been subject to discipline, subdivision 3(b), plainly authorizes a $1,000 fine.