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Overview

Under current law, all persons employed by the assessor to make valuation decisions must obtain a license from the State Board of Assessors within three years of the date of employment. Different levels of licensure exist for different classes of property:

- Certified Minnesota Assessor (CMA);
- Certified Minnesota Assessor Specialist (CMAS);
- Accredited Minnesota Assessor (AMA); and
- Senior Accredited Minnesota Assessor (SAMA).

Only AMA or SAMA licensed assessors (or licensed assessors who have completed two income-producing property appraisal courses) may value income-producing property. All county assessors must obtain the SAMA license.

Current law also requires that all persons who value property for property tax purposes must obtain an AMA license by the later of July 1, 2019, or four years from when the person received a CMA license. H.F. 1431 extends these deadlines to the later of July 1, 2022, or five years from when the person received a CMA license.

In addition, this bill allows a person who received their CMA license prior to July 1, 2004, to apply to the State Board of Assessors for a waiver of the new AMA license requirement. The waivers expire on June 30, 2032, and the section of law providing for the waivers expires July 1, 2032.

Section

- 1 Assessor accreditation; waiver.** Extends the deadlines for meeting the AMA license requirement to the later of July 1, 2022, or within five years of receiving a CMA license.
- 2 Waiver.** Allows a person to apply for a waiver of the AMA license requirement in section 1.
- Paragraph (a) provides that a waiver is only available to a person who received their CMA license prior to July 1, 2004, and requires an applicant to pass an exam that is equivalent to the AMA exam.
- Paragraph (b) requires the commissioner of revenue, State Board of Assessors and Minnesota Association of Assessing Officers to determine the contents of the waiver application and exam.
- Paragraph (c) allows the county assessor to provide information to the state board for consideration during the waiver application process.
- Paragraph (d) clarifies that an applicant must meet the requirements of paragraph (a) and must be able to perform any required assessment duties.
- Paragraph (e) clarifies that a waiver allows a person to appraise property at their current licensure level but requires AMA continuing education courses for those persons.
- Paragraph (f) clarifies that a waiver does not mean that a person has obtained an AMA license and may value income-producing property.
- Paragraph (g) provides that a waiver remains in effect until lapsed or revoked.
- Paragraph (h) prohibits appeals of a denial of a waiver.
- Paragraph (i) provides that all waivers expire on June 30, 2032.
- Paragraph (j) provides that the section of law allowing a waiver expires on July 1, 2032.