



Minnesota State Board of Assessors Report on Disciplinary Actions

Reporting Period: January 2019 – December 2020

January 29, 2021

Minnesota Department of Revenue

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As requested by Minnesota Statute 3.197: This report cost approximately \$250 to prepare, including staff time, printing, mailing expenses, and any costs incurred by another agency or level of government.

Upon request, this material will be made available in an alternative format such as large print, Braille or audio recording. Printed on recycled paper.

January 29, 2021

The Honorable Paul Marquart
Chair, House Taxes Committee
597 State Office Building

The Honorable Carla Nelson
Chair, Senate Taxes Committee
3235 Minnesota Senate Building

The Honorable Greg Davids
Minority, Lead, House Taxes Committee
283 State Office Building

The Honorable Ann Rest
Minority Lead, Senate Taxes Committee
2217 Minnesota Senate Building

The Honorable Cheryl Youakim
Chair, House Property Tax and Local Tax Division
591 State Office Building

The Honorable Bill Weber
Chair, Senate Property Tax Subcommittee
2109 Minnesota Senate Building

The Honorable Jerry Hertaus
Minority Lead, House Property Tax and Local Tax
Division
389 State Office Building

The Honorable Matt Klein
Minority Lead, Senate Property Tax Subcommittee
2409 Minnesota Senate Building

Dear Committee Chairs:

The State Board of Assessors is required by Minnesota Statute (M.S.) 270.41, subd. 3a, to report on the number, types, and disposition of disciplinary actions recommended by the Commissioner of Revenue under M.S. 273.0645, subd. 2.

These recommendations result from the Commissioner of Revenue investigating complaints made by county assessors that detail allegations of nonfeasance, misfeasance, or malfeasance by local assessors. This report includes the following information about disciplinary action that resulted from such complaints:

- Number of disciplinary actions recommended by the Commissioner of Revenue to the Board
- Types of disciplinary actions recommended by the Commissioner of Revenue to the Board
- Disposition of those recommendations by the Board

The report is presented to the House of Representatives and Senate committees with jurisdiction over property taxes by February 1 of each odd-numbered year. This report is presented on January 30, 2021. It covers the time period of January 1, 2019, through December 31, 2020.

Sincerely,

Andrea L. Fish

Andrea Fish, Executive Secretary
Minnesota State Board of Assessors

Minnesota State Board of Assessors

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Introduction

The State Board of Assessors regulates assessors under Minnesota Statute (M.S.) 270.41. Assessors determine the market value and classification of properties in their jurisdiction. These market values are the starting point for calculating property taxes each year, though other factors influence tax amounts. The Board sets – and enforces – rules and standards that cover assessors’ education, work experience and job performance.

The Board is appointed by the Commissioner of Revenue. Under M.S. 270.41, the Board’s nine members must include two Department of Revenue officials, two county assessors, two local assessors, one private-sector property appraiser, and two members of the public.

Under M.S. 273.0645, subd. 2, county assessors may file a complaint with the Commissioner of Revenue detailing allegations of nonfeasance, misfeasance, or malfeasance by a local assessor. If the Commissioner of Revenue receives a complaint from a county assessor, the commissioner will complete an investigation and recommend an appropriate action to the Board.

Under M.S. 270.41, subd. 3a, the Board is required to report on the number, types, and disposition of disciplinary actions recommended by the Commissioner of Revenue under M.S. 273.0645, subd. 2.

Complaints Received from County Assessors

This report is required to list all disciplinary actions recommended by the Commissioner of Revenue to the Board of Assessors that resulted from complaints by county assessors regarding local assessors. The Commissioner of Revenue received two such complaints during the period covered by this report. The complaints were referred to the Board without recommendation, and the Board disposed the sanctions described below.

County	Type of Complaint	Disposition
Houston	Violation of Assessor’s Code of Conduct – Failure to value new improvements.	License will not be renewed for a period of 10 years; \$750 fine.
Mower	Violation of Assessor’s Code of Conduct – Failure to complete quintile assessment and new construction assessments.	License will not be renewed prior to July 1, 2021; \$250 fine.

Complaints Received from Other Sources

Both the Department of Revenue and the State Board of Assessors receive and investigate complaints about licensed assessors in Minnesota. These complaints are received from a variety of sources.

The department investigates complaints about assessment practices, which includes any allegations of nonfeasance, misfeasance, or malfeasance. The Board investigates: complaints related to violations of the Code of Conduct and Ethics for Minnesota Licensed Assessors; prohibited activities, such as performing fee appraisals in the jurisdiction where the assessor is employed; and felony convictions. The Board of Assessors did not investigate any complaints of this kind during the reporting period.

The action taken by the Board with regard to all complaints, whether received as a recommendation from the Commissioner of Revenue under M.S. 273.0645, subd. 2, or otherwise, are included in the Board of Assessor's biennial report submitted to the Governor as required by M.S. 214.07, subd. 1.

Note: Complaints made to the Department of Revenue are nonpublic until the department completes its investigation and until the release of the data could not jeopardize another pending civil legal action.