

Board of Appeal and Equalization Assessors and Town Clerk Perspective

David Armstrong, Clerk of Meriden Township, Steele County

1. **This one-hour seminar does not count for Department of Revenue Board of Equalization and Appeal Training.**

2. **David Armstrong, Clerk of Meriden Township, Steele County.**

26 years Township Clerk

22 years appraiser Steele County

16 years Le Sueur County Assessor

3. Main point I want to make during this seminar is that **the local Board of Appeal and Equalization meeting belongs to the Town Board.** It is not the County Assessors meeting. The Assessor should be there to answer questions and explain the assessment.

4. **Information County Assessor should have for you.**

Copy of sales to you before BOE&A meeting.

CD or data stick with al Township assessment information.

GIS

List of value increases or decreases by taxing district and county wide value information.

By Feb. 1, one board must be trained to hold the BOE&A meeting. (Certification no longer required.)

5. **How to have an orderly BOE&A meeting.**

Have all property owners sign in.

Listen to one property owner at a time.

Do not let other property owners but in; everyone will get time to express their concerns.

You do not have to make a decision on each property owner after they have their say.

NOTES

You can adjourn meeting and reconvene at later dated, but must be within 20 days.

If you do not feel comfortable making a decision, you can defer to County Board of Equalization and Appeal.

6. What can you do as a board?

Lower value

Raise value

Change Class of property

Make no change

View property

Ask Assessor to review property and report back or to report information to County BOE&A.

7. Lower values raise everyone else's taxes.

Example:

Budget \$10,000

Total Taxable Value \$1,000,000 (10 Houses at 100,000 ea.)

Class Rate 1 % (tax set by legislature)

Taxable Value X Class Rate = 10,000 =

Tax Capacity (1,000,000 X 1%)

10,000 Budget / 10,000 TC = 1.00 Tax Rate

House valued at \$100,000

\$100,000 X Class rate = 1,000 = Tax Capacity for this house

1,000 X tax rate = \$1000 tax

You lower value on 5 houses by \$10,000 ea.

Budget \$10,000

Total taxable value \$950,000

Class rate 1%

950,000 X 1% = 9500 Tax Capacity

10,000 Budget / 9500 TC = 1.0526 Tax Rate

100,000 X 1% = 1,000 Tax Capacity

90,000 X 1% = 900 Tax Capacity

1000 X 1.0526 = 1056.60

900 X 1.0526 = 947.34

NOTES

Assessors Sale Study and Sales Ratio

Copy of CRV

Copy of Sale Verification

Sales Ratio 10 sales

Sale Price	Assessors EMV	Ratio
1. \$345,900	\$342,000	.988
2. \$236,800	\$239,300	1.01
3. \$95,000	\$108,000	1.14
4. \$947,325	\$712,400	.752
5. \$898,650	\$635,600	.707
6. \$125,490	\$136,100	1.085
7. \$487,900	\$435,300	.892
8. \$299,900	\$287,500	.959
9. \$397,900	\$385,100	.968
10. \$199,900	\$204,300	1.02

Ratio highest to lowest

1.14

1.085

1.02

1.01

.988

.968

.959

.892

.752

.707

Mean Ratio or midpoint = .978

$$.988 + .968 = 1.956 / 2 = .978$$

NOTES

Inspection of Property

Inspect all properties every five years

Visual onsite inspection, Minn. Stat. § 273.08.

The assessor shall 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 shall enter the value opposite each description. When directed by the county assessor, local assessors must enter construction and valuation data into records in the manner prescribed by the county assessor.

GIS

Drive by?

Refused Entry, Minn. Stat. § 273.20

Any assessor authorized by law to assess property for taxation may, when necessary to the proper performance of duties, enter any dwelling-house, building, or structure, and view the same and the property therein.

Any officer authorized by law to assess property for ad valorem tax purposes shall have reasonable access to land and structures necessary for the proper performance of their duties. A property owner may refuse to allow an assessor to inspect their property. This refusal by the property owner must be either verbal or expressly stated in a letter to the county assessor. If the assessor is denied access to view a property, the assessor is authorized to estimate the property's estimated market value by making assumptions believed appropriate concerning the property's finish and condition.

The board may not make an individual market adjustment or classification change that would benefit the property if the owner or person having control over the property has refused the assessor access to inspect the property and the interior of any buildings or structures as provided in Minn. Stat. § 273.20.

Questions?

NOTES

MINNESOTA • REVENUE

When is a Certificate of Real Estate Value (eCRV) required?

A Certificate of Real Estate Value (eCRV) must be filed when Minnesota real property is sold or otherwise conveyed for consideration **greater than \$1,000**. Consideration includes the amount of any debt assumed.

Documents requiring an eCRV

- Warranty Deed
- Limited Warranty Deed
- Contract for Deed (including any amendments that change contract price)
- Deed following satisfaction of Contract for Deed when the requirements in [Laws 2017, Chapter 16](#), Section 2 are not met
- Deed assigning a vendee's new interest in a Contract for Deed
- Quit Claim Deed
- Trustee's, Conservator's, or Executor's Deed
- Personal Representative's Deed
- Post-Foreclosure Bank Sale

Documents NOT requiring an eCRV

- Deeds to government agencies for right-of-way purposes
- Deed in Lieu of Foreclosure
- Easements
- Drainage Agreements
- Sheriff's Certificate of Sale
- Mortgages, Mortgage Amendments, Satisfactions, or Releases
- Cancellation or Amendment to a Contract for Deed
- Cemetery Deeds
- Leases
- Wills
- Affidavit of Survivorship
- Deeds for Severed Minerals or Standing Timber
- Decree of Court on Condemnation Proceedings
- Quit Claim Deed assigning a vendor's interest in a Contract for Deed
- A deed recognized as a "Designated Transfer" under [Minnesota Statute 287.20, subd. 3a.](#)
- Deed following satisfaction of Contract for Deed when the requirements in [Laws 2017, Chapter 16](#), Section 2 are met

Homestead requirement:

If an eCRV is required for the newly acquired property, the new owner cannot apply for homestead until the eCRV has been filed.

Social Security Number requirement:

The eCRV must contain the social security number(s) or the federally issued tax identification number(s) of all buyers and sellers. A legal entity can apply for a federal tax identification number using federal form W-7.

Exceptions:

1. A spouse who is not an owner of record but is releasing their marital interest in the real property is not required to submit a social security number provided the deed contains a statement such as:

"(Name of Spouse) claims no ownership interest in the real property being conveyed and is executing this instrument solely to release and convey a marital interest, if any, in the real property."

2. For religious objectors described in Internal Revenue Code 1402, written documentation must be submitted to the county to show that the Social Security Administration approved the religious objection through Form 4029.



eCRV Advantages

Secure

Private information, including Social Security numbers, is now even more secure.

Cost Efficient

The new system will save the state, counties, industry professionals, and the public valuable time and resources.

Simple and Fast

Filling out and submitting the form only takes a few mouse-clicks.

Convenient

Users no longer have to travel to a county to submit or view CRV records.

eCRV Facts

- CRVs are required in real estate transactions with a value in excess of \$1,000
- Online system saves 600,000 sheets of paper each year
- 145,000 CRV's are filed in Minnesota each year
- 5.2 million CRV's were filed since the program began in 1986 for a total of 22,446,000 pages
- If stacked on top of each other, it would be 1.75 miles high
- If laid end to end they would extend 48,900 miles, which would wrap around the earth almost 2 times

Learn more at www.revenue.state.mn.us and search "eCRV".



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Learn more at www.revenue.state.mn.us and search "eCRV".

Electronic Certificate of Real Estate Value

This is a **TEST** eCRV. It is **NOT** acceptable for filing.

eCRV ID: **126032 - TEST** **Steele County** Auditor ID:

Submit Date: **01/25/2018 8:25 AM** Accept Date:

Buyers Information

Person name: **John Smith**
Address: **3456 Township Rd, Owatonna, MN 55060 US**
Foreign address: **No**
Phone number: **6515551212** Email:
***** MN Revenue does not display SSN/Tax ID fields due to privacy. *****
Comments:

Sellers Information

Person name: **Jane Anderson**
Address: **987 First Street, Rochester, MN 55901 US**
Foreign address: **No**
Phone number: **5075551212** Email:
***** MN Revenue does not display SSN/Tax ID fields due to privacy. *****
Comments:

Property Information

County: **Steele**
Legal description: **Lot 5 Blk-2, Anywhere Subdivision**

Deeded acres: **0.45**
Will use as primary residence: **Yes**
What is included in the sale: **Land and Buildings**
New construction: **No**

Property Location(s)

Property location: **1111 Auditor Drive, Meriden, 55060**

Parcel ID(s)

Parcels to be split or combined: **No**
Primary parcel ID: **99-999-9999**
Additional parcel ID(s):

Use(s)

Planned use: **Residential / Single family home**
Primary use: **Yes**
Prior use: **Residential / Single family home**

Sales Agreement Information

Date of Deed or Contract: **01/25/2018**
Purchase amount: **\$150,000.00**
Downpayment amount: **\$10,000.00**
Seller-paid amount: **\$2,000.00**
Delinquent Special Assessments Paid by
Buyer: **\$0.00**
Financing type: **New Mortgage**

Personal Property

Personal property included: **No**

Sales Agreement Questions

Buyer leased before sale: No	Lease option to buy: No
Seller leased after sale: No	Partial interest indicator: No
Minimum rental income guaranteed: No	Received in trade: No
Contract payoff or deed resale: No	Purchase over two years old: No
Like exchange (IRS section 1031): No	

Supplementary Information

Buyer paid appraisal: No	Appraisal value: \$0.00
Seller paid appraisal: Yes	Appraisal value: \$152,000.00
Buyer and seller related: No	Organization tax exempt: No
Government sale: No	Foreclosed, condemned or legal proceedings: No
Gift or inheritance: No	Name change: No
Buyer owns adjacent property: No	
Public promotion: Yes	
Significant different price paid: No	
Comment on price difference:	

Submitter Information

Submit date: **01/25/2018 8:25:18 AM**
Submitter: **Dave Armstrong**
Organization:
Email: **jflicek@co.le-sueur.mn.us**
Phone number: **6515551212**
Comments:

Terms Accepted by the Submitter: I declare under penalty of law that I have examined the information entered and submitted on this form, and, based on what I know and believe to be true, the information entered on this form is complete and correct.

Sale Verification Form

PARCEL NUMBER

JURISDICTION: _____

Person Contacted:

- Buyer Seller
 Other (Phone) _____

Attempt	Date	Time	Result
1 st			
2 nd			

Person Contacted: _____

- Buyer Seller
 Other (phone) _____

Attempt	Date	Time	Result
1 st			
2 nd			

COMM / IND PROPERTY ONLY

- N To Be Owner Occupied
- F Fully Rented When Sold
- P At Least Partially Rented
- V Vacant, but for Rent
- D To Be Demolished
- T Extensive Remodeling Req.

Was the price paid for the property a fair indication of Market Value?

- Yes No Don't Know

Was the property exposed on the Open Market?

- Yes No Don't Know

If No, then how did Buyer have knowledge of property for sale?

Use at time of sale? _____

Were there distress/duress circumstances affecting either the Seller or the buyer? _____

Are the Buyer and Seller Neighbors? Yes No

CONCLUSIONS / COMMENTS

APPRAISER SIGNATURE

DATE FORM COMPLETED

Real Estate Sales Verification Survey

-For Office Use Only-

Date:

Qualified Disqualified Reason _____

Parcel ID#
Owners Name
Mailing Address
City, State Zip

Sale Price: OR Book/Page:
Date of Sale: Use Code:
Property Address:

GENERAL SALE INFORMATION

1. Was property listed on the market? Yes No MLS if not MLS, how was it listed? _____

2. Was there **ANY** relationship between the buyer and seller? Yes No if yes, please explain

3. In your opinion, does the sale price reflect market value? Yes No

4. Was there an appraisal done for the property? Yes No if yes, what was the appraised value?

5. Were there any special conditions affecting the sale price? (e.g. foreclosure, short sale, divorce)
Yes No if yes, please explain _____

6. Did the sale price include personal property? Yes No if yes, please provide a copy of the contract or closing statement listing the personal property.

7. Was the property in need of repairs at the time of sale? Yes No if yes, please explain

8. What is the intended use of the property? _____

9. Did this sale include a **TRADE** of real property (1031 exchange)? Yes No if yes, please provide us with the address of other property _____

10. Has the property been remodeled recently? Yes No If yes: Kitchen Bath Garage to Living Area Other _____

List any upgrades _____

Additional Information (if any): _____

2017 Minnesota Statutes

Authenticate

273.08 ASSESSOR'S DUTIES.

The assessor shall 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 shall enter the value opposite each description. When directed by the county assessor, local assessors must enter construction and valuation data into the records in the manner prescribed by the county assessor.

History: *(1990) RL s 808; 1945 c 481 s 1; 1963 c 799 s 2; 1965 c 624 s 4; Ex1967 c 32 art 8 s 7; 1975 c 437 art 8 s 9; 1984 c 593 s 14; 2003 c 127 art 2 s 11; 1Sp2017 c 1 art 15 s 15*

NOTE: The amendment to this section by Laws 2017, First Special Session chapter 1, article 15, section 15, is effective for assessment year 2018 and thereafter. Laws 2017, First Special Session chapter 1, article 15, section 15, the effective date.

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2017 Minnesota Statutes

Authenticate

273.20 ASSESSOR MAY ENTER DWELLINGS, BUILDINGS, OR STRUCTURES.

Any officer authorized by law to assess property for taxation may, when necessary to the proper performance of duties, enter any dwelling-house, building, or structure, and view the same and the property therein.

Any officer authorized by law to assess property for ad valorem tax purposes shall have reasonable access to land and structures as necessary for the proper performance of their duties. A property owner may refuse to allow an assessor to inspect their property. This refusal by the property owner must be either verbal or expressly stated in a letter to the county assessor. If the assessor is denied access to view a property, the assessor is authorized to estimate the property's estimated market value by making assumptions believed appropriate concerning the property's finish and condition.

History: *(1997) RL s 814; 1986 c 444; 1999 c 243 art 5 s 24*

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Found 1 matches for refused entry

274.01 BOARD OF APPEAL AND EQUALIZATION.

Subdivision 1. Ordinary board; meetings, deadlines, grievances. (a) The town board of a town, or the council or other governing body of a city, is the local board of appeal and equalization except (1) in cities whose charters provide for a board of equalization or (2) in any city or town that has transferred its local board of review power and duties to the county board as provided in subdivision 3. The county assessor shall fix a day and time when the local board of equalization shall meet in the assessment districts of the county. Notwithstanding any law or city charter to the contrary, a city board of equalization shall be referred to as a local board of appeal and equalization. On or before February 15 of each year the assessor shall give written notice of the time to the city or town clerk. Notwithstanding the provisions of any charter to the contrary, the meetings must be held between April 1 and May 31 each year. The clerk shall give published and posted notice of the meeting at least ten days before the date of the meeting.

The board shall meet either at a central location within the county or at the office of the clerk to review the assessment and classification of property in the town or city. No changes in valuation or classification which are intended to correct errors in judgment by the county assessor may be made by the county assessor after the board has adjourned in those cities or towns that hold a local board of review; however, corrections of errors that are merely clerical in nature or changes that extend homestead treatment to property are permitted after adjournment until the tax extension date for that assessment year. The changes must be fully documented and maintained in the assessor's office and must be available for review by any person. A copy of the changes made during this period in those cities or towns that hold a local board of review must be sent to the county board no later than December 31 of the assessment year.

(b) The board shall determine whether the taxable property in the town or city has been properly placed on the list and properly valued by the assessor. If real or personal property has been omitted, the board shall place it on the list with its market value, and correct the assessment so that each tract or lot of real property, and each article, parcel, or class of personal property, is entered on the assessment list at its market value. No assessment of the property of any person may be raised unless the person has been duly notified of the intent of the board to do so. On application of any person feeling aggrieved, the board shall review the assessment or classification, or both, and correct it as appears just. The board may not make an individual market value adjustment or classification change that would benefit the property if the owner or other person having control over the property has refused the assessor access to inspect the property and the interior of any buildings or structures as provided in section [273.20](#). A board member shall not participate in any actions of the board which result in market value adjustments or classification changes to property owned by the board member, the spouse, parent, stepparent, child, stepchild, grandparent, grandchild, brother, sister, uncle, aunt, nephew, or niece of a board member, or property in which a board member has a financial interest. The relationship may be by blood or marriage.

(c) A local board may reduce assessments upon petition of the taxpayer but the total reductions must not reduce the aggregate assessment made by the county assessor by more than one percent. If the total reductions would lower the aggregate assessments made by the county assessor by more than one percent, none of the adjustments may be made. The assessor shall correct any clerical errors or double assessments discovered by the board without regard to the one percent limitation.

(d) A local board does not have authority to grant an exemption or to order property removed from the tax rolls.

(e) A majority of the members may act at the meeting, and adjourn from day to day until they finish hearing the cases presented. The assessor shall attend and take part in the proceedings, but must not vote. The county assessor, or an assistant delegated by the county assessor shall attend the meetings. The board shall list separately all omitted

property added to the list by the board and all items of property increased or decreased, with the market value of each item of property, added or changed by the board. The county assessor shall enter all changes made by the board.

(f) Except as provided in subdivision 3, if a person fails to appear in person, by counsel, or by written communication before the board after being duly notified of the board's intent to raise the assessment of the property, or if a person feeling aggrieved by an assessment or classification fails to apply for a review of the assessment or classification, the person may not appear before the county board of appeal and equalization for a review. This paragraph does not apply if an assessment was made after the local board meeting, as provided in section 273.01, or if the person can establish not having received notice of market value at least five days before the local board meeting.

(g) The local board must complete its work and adjourn within 20 days from the time of convening stated in the notice of the clerk, unless a longer period is approved by the commissioner of revenue. No action taken after that date is valid. All complaints about an assessment or classification made after the meeting of the board must be heard and determined by the county board of equalization. A nonresident may, at any time, before the meeting of the board file written objections to an assessment or classification with the county assessor. The objections must be presented to the board at its meeting by the county assessor for its consideration.

Subd. 2. Special board; duties delegated. The governing body of a city may appoint a special board of review. The city may delegate to the special board of review all of the powers and duties in subdivision 1. The special board of review shall serve at the direction and discretion of the appointing body, subject to the restrictions imposed by law. The appointing body shall determine the number of members of the board, the compensation and expenses to be paid, and the term of office of each member. At least one member of the special board of review must be an appraiser, real estate broker, or other person familiar with property valuations in the assessment district.

Subd. 3. Local board duties transferred to county. The town board of any town or the governing body of any home rule charter or statutory city may transfer its powers and duties under subdivision 1 to the county board, and no longer perform the function of a local board. Before the town board or the governing body of a city transfers the powers and duties to the county board, the town board or city's governing body shall give public notice of the meeting at which the proposal for transfer is to be considered. The public notice shall follow the procedure contained in section 13D.04, subdivision 2. A transfer of duties as permitted under this subdivision must be communicated to the county assessor, in writing, before December 1 of any year to be effective for the following year's assessment. This transfer of duties to the county may either be permanent or for a specified number of years, provided that the transfer cannot be for less than three years. Its length must be stated in writing. A town or city may renew its option to transfer. The option to transfer duties under this subdivision is only available to a town or city whose assessment is done by the county.

History: (2034) RL s 847; 1941 c 402 s 1; 1945 c 402 s 1; 1949 c 543 s 1; Ex1967 c 32 art 8 s 3; 1971 c 434 s 3; 1971 c 564 s 6; 1973 c 123 art 5 s 7; 1973 c 150 s 1; 1973 c 582 s 3; 1975 c 339 s 5; 1977 c 434 s 11; 1986 c 444; 1987 c 229 art 4 s 1; 1987 c 268 art 7 s 37; 1988 c 719 art 7 s 8; 1990 c 480 art 7 s 14; 1995 c 264 art 3 s 13; 1997 c 231 art 2 s 23; 1998 c 254 art 1 s 77; 1999 c 243 art 5 s 25; 1Sp2001 c 5 art 7 s 21; 2003 c 127 art 5 s 22; 1Sp2005 c 3 art 1 s 18; 2008 c 154 art 13 s 35; 2014 c 308 art 9 s 32, 33; art 10 s 9; 2017 c 40 art 1 s 121; 1Sp2017 c 1 art 15 s 25



PROPERTY TAX

Assessor accreditation waiver provided, and assessor accreditation requirements modified

March 13, 2017

	Yes	No
DOR Administrative Cost/Savings	X	

Department of Revenue
 Analysis of H.F. 1431 (Marquart) / S.F. 1495 (Dziedzic) as introduced

	Fund Impact			
	FY2018	FY2019	FY2020	FY2021
	(000's)			
General Fund	\$0	\$0	\$0	\$0

Effective beginning with levy certifications 2018

EXPLANATION OF THE BILL

In 2013, Minnesota Statute section 270C.9901 was enacted requiring assessors to obtain licensure as an accredited Minnesota assessor (AMA) by 2019, or within four years of receiving their certified Minnesota assessor (CMA), whichever was later. Prior to 2013, all assessors were only required to receive licensure as a CMA. This proposal would extend the deadlines from 2019 to 2022 and from four years to five years. The proposal would also create a waiver that would allow some assessors with CMAs to keep assessing without getting their AMAs if certain conditions are met.

REVENUE ANALYSIS DETAIL

Pushing back the deadlines for accreditation and creating a waiver would have no effect on the state general fund.

Source: Minnesota Department of Revenue
 Property Tax Division - Research Unit
www.revenue.state.mn.us/research_stats/pages/revenue-analyses.aspx

hf1431(sf1495)_pt_1/css



Board of Assessors

Last Updated: 6/19/2017

Accreditation Waiver for Qualifying Assessors

A recent law change provides a potential waiver from the Accredited Minnesota Assessor (AMA) licensing requirement for qualifying assessors who have been licensed since 2004.

Note: The law change also extends the deadline to meet the AMA license requirement. For details, [see Assessor Accreditation Deadline](#).

Who qualifies for the waiver?

You may apply for a waiver from the AMA license requirement if you:

1. Were licensed as a certified Minnesota assessor (CMA) before July 1, 2004.
2. Have had an assessor's license in Minnesota since July 1, 2004.
3. Pass a comprehensive test that is "substantially equivalent" to the AMA test before May 1, 2020.
4. Apply to the State Board of Assessors for the waiver by July 1, 2022.

You may only take the test once to meet the waiver requirements, and the waiver is subject to certain restrictions. For more information, [read the statute on the Legislative Revisor's website](#). (Click **More Info** to go to the law change.)

Note: The Board of Assessors, Department of Revenue, and Minnesota Association of Assessing Officers (MAAO) will create a waiver application and test. We will provide more information and post the application when it is available.



Board of Assessors

Last Updated: 6/19/2017

Assessor Accreditation Deadline

A law change during the 2017 legislative session extends the deadline to become licensed as an Accredited Minnesota Assessor (AMA) to the later of:

July 1, 2022

Five years from the date you were first licensed as a Certified Minnesota Assessor (CMA)

Note: The law change also provides a potential waiver from the AMA license requirement for qualifying assessors who were licensed as a CMA in Minnesota before July 1, 2004. For details, [see Assessor Accreditation Waiver](#).

AMA License Deadline

The AMA license requirement applies to anyone who appraises or physically inspects real property to determine its market value or classification for property tax purposes.

If you appraise or inspect property for tax purposes and:

You were licensed as a CMA or a Certified Minnesota Assessor Specialist (CMAS) **by July 1, 2017**, you must get your AMA license by July 1, 2022.

You are licensed as a CMA or CMAS **after July 1, 2017**, you must get your AMA license within five years of the date you were first licensed as an assessor in Minnesota.

If you do **not** appraise or inspect property for tax purposes (you have a clerical or technical job):

You do not have to get an AMA license for your current job.

If you later move into a job where you appraise or inspect property:

By July 1, 2022, you must get your AMA license by that date.

After July 1, 2022, you must get your AMA before you move into the new job – that is, while you are still in your clerical or technical job.

For more information, [read the statute on the Minnesota Revisor's website](#). (Click **More Info** to go to the law change.)

PROPERTY TAX BENCHMARKS (Minn. Stat. § 270C.991)

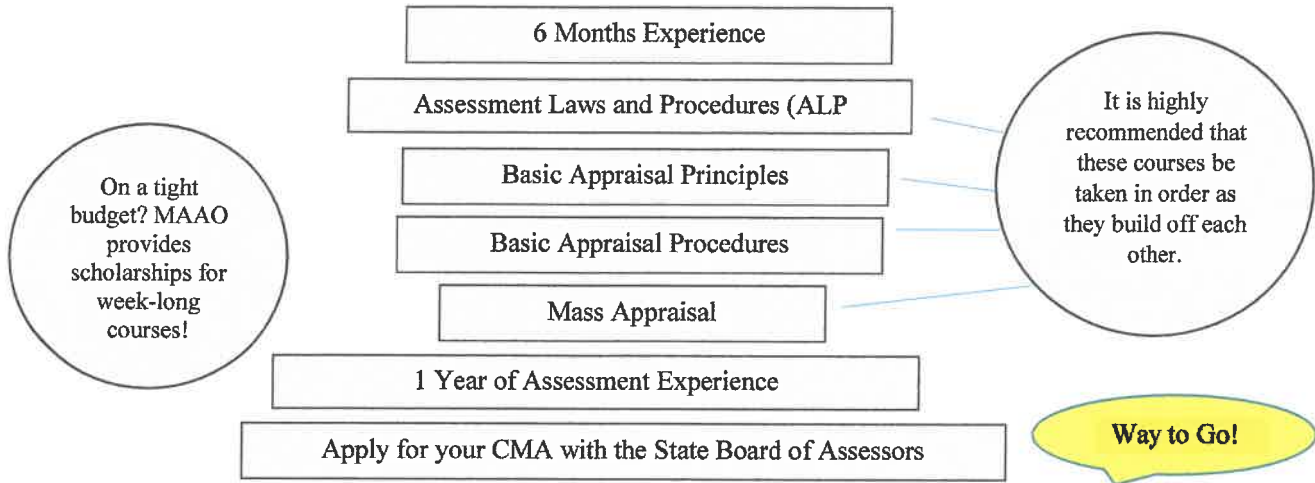
<i>Transparency, Understandability, Simplicity & Accountability</i>	Neutral	
<i>Efficiency & Compliance</i>	Increase	Allowing some CMAs to not get their AMAs may save counties money in training and salary.
<i>Equity (Vertical & Horizontal)</i>	Decrease	Less continuing professional education for some assessors may lead to inconsistent assessment practices for Minnesota taxpayers.
<i>Stability & Predictability</i>	Neutral	
<i>Competitiveness for Businesses</i>	Neutral	
<i>Responsiveness to Economic Conditions</i>	Neutral	

The bill is scored on a three point scale (decrease, neutral, increase) for each principle in comparison to current law.

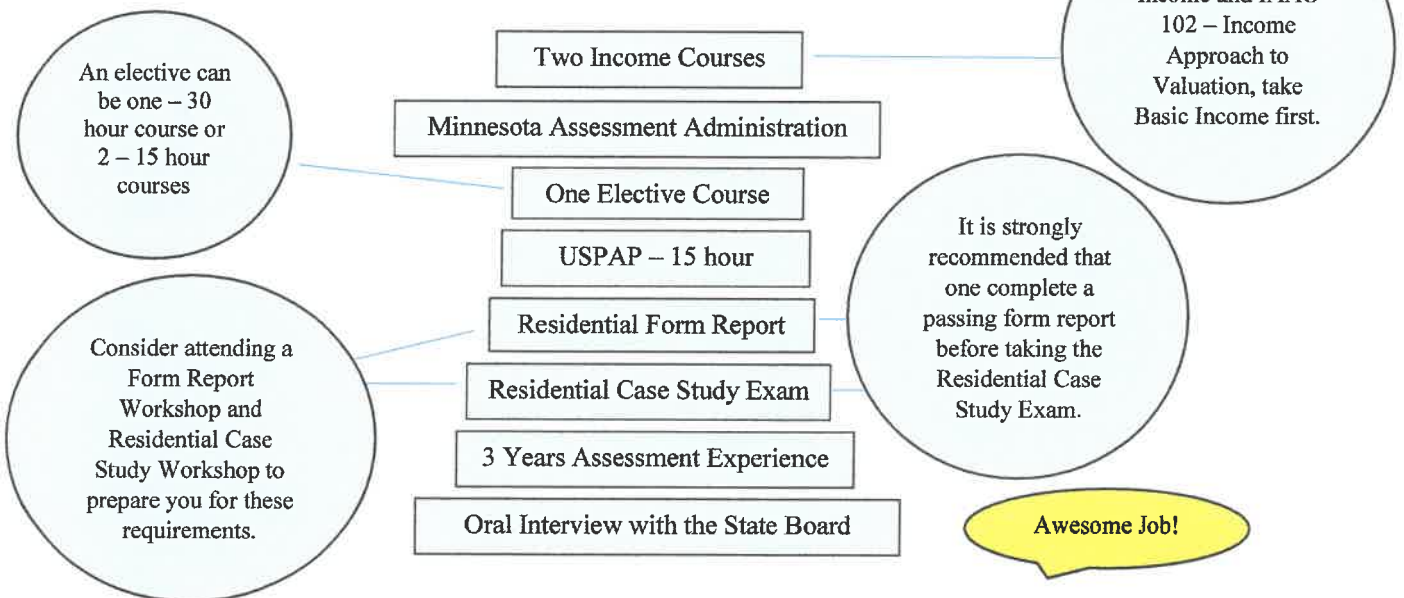
Assessor Course and Licensure Map

Just starting out as an Assessor? Not quite sure which course to tackle first on your path to the next license? Use this map to guide you! Please reach out to the State Board of Assessors and MAAO with any additional questions!

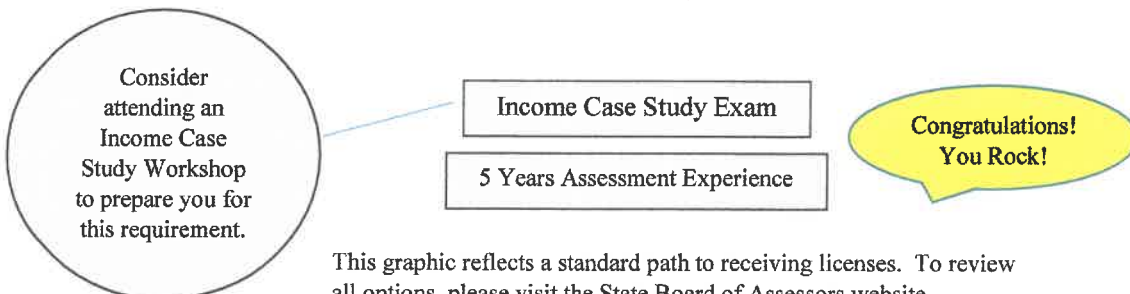
Certified Minnesota Assessor (CMA)



Accredited Minnesota Assessor (AMA)



Senior Accredited Minnesota Assessor (SAMA)



This graphic reflects a standard path to receiving licenses. To review all options, please visit the State Board of Assessors website.

