

Minnesota State Board of Assessors Report on Disciplinary Actions

Reporting Period: July 1, 2013 – December 31, 2014
Submitted By: Deb Volkert, Executive Secretary

January 2015

January 30, 2015

The Honorable Rod Skoe
Chair
Senate Taxes Committee
235 Capitol
St. Paul, MN 55155

The Honorable Ann Rest
Vice Chair
Senate Taxes Committee
235 Capitol
St. Paul, MN 55155

The Honorable Julianne Ortman
Ranking Minority Member
Senate Taxes Committee
119 State Office Building
St. Paul, MN 55155

The Honorable Steve Drazkowski
Chair
House Property Tax and Local
Government Finance Division
591 State Office Building
St. Paul, MN 55155

The Honorable Duane Quam
Vice Chair
House Property Tax and Local
Government Finance Division
571 State Office Building
St. Paul, MN 55155

The Honorable Jim Davnie
DFL Lead
House Property Tax and Local
Government Finance Division
393 State Office Building
St. Paul, MN 55155

The Honorable Thomas Bakk
Committee Member
Senate Taxes Committee
232 Capitol
St. Paul, MN 55155

The Honorable Kari Dziejcz
Committee Member
Senate Taxes Committee
235 Capitol
St. Paul, MN 55155

The Honorable Chris Eaton
Committee Member
Senate Taxes Committee
110 Capitol
St. Paul, MN 55155

The Honorable Paul Gazelka
Committee Member
Senate Taxes Committee
145 State Office Building
St. Paul, MN 55155

The Honorable Lyle Koenen
Committee Member
Senate Taxes Committee
G-9 Capitol
St. Paul, MN 55155

The Honorable John Marty
Committee Member
Senate Taxes Committee
323 Capitol
St. Paul, MN 55155

The Honorable Carla Nelson
Committee Member
Senate Taxes Committee
117 State Office Building
St. Paul, MN 55155

The Honorable Roger Reinert
Committee Member
Senate Taxes Committee
325 Capitol
St. Paul, MN 55155

The Honorable David Senjem
Committee Member
Senate Taxes Committee
113 State Office Building
St. Paul, MN 55155

The Honorable Dave Thompson
Committee Member
Senate Taxes Committee
131 State Office Building
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The Honorable Paul Anderson
Committee Member
House Property Tax and Local
Government Finance Division
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The Honorable Sondra Erickson
Committee Member
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The Honorable Jerry Hertaus
Committee Member
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The Honorable Jon Koznick
Committee Member
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The Honorable Ann Lenczewski
Committee Member
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The Honorable Ben Lien
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The Honorable Paul Marquart
Committee Member
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The Honorable Joe McDonald
Committee Member
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The Honorable Dave Pinto
Committee Member
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The Honorable Erik Simonson
Committee Member
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The Honorable Bob Vogel
Committee Member
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The Honorable Abigail Whelan
Committee Member
House Property Tax and Local
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The Honorable Cheryl Youakim
Committee Member
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Government Finance Division
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The Honorable Jim Knoblach
Committee Member
House Property Tax and Local
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453 State Office Building
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To the members of the Legislature of the State of Minnesota:

The Minnesota State Board of Assessors is required by 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, 2015. It covers the time period of July 1, 2013 (effective date of law change), through December 31, 2014.

Sincerely,



Deb Volkert, Executive Secretary
Minnesota State Board of Assessors

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Per Minnesota Statutes, section 3.197, any report to the Legislature must contain, at the beginning of the report, the cost of preparing the report, including any costs incurred by another agency or another level of government.

This report cost \$250.

Introduction

The State Board of Assessors regulates assessors in Minnesota under 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

The following table lists all disciplinary actions recommended by the Commissioner of Revenue to the Board of Assessors that resulted from complaints made by county assessors regarding local assessors. The table covers the time period of July 1, 2013 (effective date of law change), through December 31, 2014.

Type of Discipline Recommended	Action Taken by Board of Assessors in Response to Recommendations
No disciplinary actions were recommended by the Commissioner of Revenue during the time period.	

Note: The Commissioner of Revenue received no complaints from county assessors during this time frame.

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 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.