

# Minnesota State Board of Assessors Report on Disciplinary Actions

**Reporting Period:** January 1, 2015 – December 31, 2016

**Submitted By:** Andrea Fish, Executive Secretary

January 30, 2017

The Honorable Roger Chamberlain  
Chair  
Senate Taxes Committee  
3225 MN Senate 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 Paul Anderson  
Committee Member  
Senate Taxes Committee  
2103 MN Senate Building  
St. Paul, MN 55155

The Honorable Melisa Franzen  
Committee Member  
Senate Taxes Committee  
2229 MN Senate Building  
St. Paul, MN 55155

The Honorable Eric Pratt  
Committee Member  
Senate Taxes Committee  
3219 MN Senate Building  
St. Paul, MN 55155

The Honorable Andrew Carlson  
Committee Member  
House Property Tax and Local  
Government Finance Division  
211 State Office Building  
St. Paul, MN 55155

The Honorable Ben Lien  
Committee Member  
House Property Tax and Local  
Government Finance Division  
241 State Office Building  
St. Paul, MN 55155

The Honorable David Senjem  
Vice Chair  
Senate Taxes Committee  
3401 MN Senate Building  
St. Paul, MN 55155

The Honorable Jerry Hertaus  
Vice Chair  
House Property Tax and Local  
Government Finance Division  
403 State Office Building  
St. Paul, MN 55155

The Honorable Thomas Bakk  
Committee Member  
Senate Taxes Committee  
2221 MN Senate Building  
St. Paul, MN 55155

The Honorable Paul Gazelka  
Committee Member  
Senate Taxes Committee  
3113 MN Senate Building  
St. Paul, MN 55155

The Honorable Paul Anderson  
Committee Member  
House Property Tax and Local  
Government Finance Division  
587 State Office Building  
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The Honorable Sondra Erickson  
Committee Member  
House Property Tax and Local  
Government Finance Division  
479 State Office Building  
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The Honorable Bob Loonan  
Committee Member  
House Property Tax and Local  
Government Finance Division  
523 State Office Building  
St. Paul, MN 55155

The Honorable Ann Rest  
Ranking Minority Member  
Senate Taxes Committee  
2217 MN Senate Building  
St. Paul, MN 55155

The Honorable Diane Loeffler  
DFL Lead  
House Property Tax and Local  
Government Finance Division  
349 State Office Building  
St. Paul, MN 55155

The Honorable Kari Dziedzic  
Committee Member  
Senate Taxes Committee  
2203 MN Senate Building  
St. Paul, MN 55155

The Honorable Jeremy Miller  
Committee Member  
Senate Taxes Committee  
3107 MN Senate Building  
St. Paul, MN 55155

The Honorable Regina Barr  
Committee Member  
House Property Tax and Local  
Government Finance Division  
State Office Building  
St. Paul, MN 55155

The Honorable Keith Franke  
Committee Member  
House Property Tax and Local  
Government Finance Division  
State Office Building  
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The Honorable Paul Marquart  
Committee Member  
House Property Tax and Local  
Government Finance Division  
261 State Office Building  
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The Honorable Michael V. Nelson  
Committee Member  
House Property Tax and Local  
Government Finance Division  
351 State Office Building  
St. Paul, MN 55155

The Honorable Jason Rarick  
Committee Member  
House Property Tax and Local  
Government Finance Division  
431 State Office Building  
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The Honorable Abigail Whelan  
Committee Member  
House Property Tax and Local  
Government Finance Division  
439 State Office Building  
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The Honorable Cheryl Youakim  
Committee Member  
House Property Tax and Local  
Government Finance Division  
225 State Office Building  
St. Paul, MN 55155

To the members of the Tax Committee 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, 2017. It covers the time period of January 1, 2015, through December 31, 2016.

Sincerely,



Andrea Fish, 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

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 no such complaints during the period covered by this report.

## 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.