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# Minnesota State Board of Assessors Report on Disciplinary Actions

Reporting Period: January 1, 2017-December 31, 2018

Submitted by: Andrea Fish, Executive Secretary

January 30, 2019

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The Honorable Diane Loeffler  
Chair  
House Property Tax and Local Tax  
Division  
553 State Office Building  
St. Paul, MN 55155

The Honorable Samantha Vang  
Vice Chair  
House Property Tax and Local Tax  
Division  
527 State Office Building  
St. Paul, MN 55155

The Honorable Jerry Hertaus  
GOP Lead  
House Property Tax and Local Tax  
Division  
389 State Office Building  
St. Paul, MN 55155

The Honorable Connie Bernardy  
House Property Tax and Local Tax  
Division  
369 State Office Building  
St. Paul, MN 55155

The Honorable Andrew Carlson  
House Property Tax and Local Tax  
Division  
557 State Office Building  
St. Paul, MN 55155

The Honorable Steve Drazkowski  
House Property Tax and Local Tax  
Division  
327 State Office Building  
St. Paul, MN 55155

The Honorable Kaohly Her  
House Property Tax and Local Tax  
Division  
359 State Office Building  
St. Paul, MN 55155

The Honorable John Huot  
House Property Tax and Local Tax  
Division  
583 State Office Building  
St. Paul, MN 55155

The Honorable Paul Marquart  
House Property Tax and Local Tax  
Division  
597 State Office Building  
St. Paul, MN 55155

The Honorable Joe McDonald  
House Property Tax and Local Tax  
Division  
241 State Office Building  
St. Paul, MN 55155

The Honorable John Petersburg  
House Property Tax and Local Tax  
Division  
217 State Office Building  
St. Paul, MN 55155

The Honorable Linda Runbeck  
House Property Tax and Local Tax  
Division  
253 State Office Building  
St. Paul, MN 55155

The Honorable Tou Xiong  
House Property Tax and Local Tax  
Division  
533 State Office Building  
St. Paul, MN 55155

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

The Honorable David Senjem  
Vice Chair  
Senate Taxes Committee  
3401 MN Senate 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 Paul Anderson  
Senate Taxes Committee  
2103 MN Senate Building  
St. Paul, MN 55155

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

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

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

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

The Honorable Jeff Howe  
Senate Taxes Committee  
3231 MN Senate Building  
St. Paul, MN 55155

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



January 30, 2019

To the members of the Tax Committees of the State of Minnesota:

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, 2019. It covers the time period of January 1, 2017, through December 31, 2018.

Sincerely,

A handwritten signature in cursive script that reads "Andrea L. Fish".

Andrea Fish, Executive Secretary  
Minnesota State Board of Assessors

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651-556-6086  
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[www.revenue.state.mn.us/local\\_gov/boa](http://www.revenue.state.mn.us/local_gov/boa)

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.

*On request, we will make this material available in an alternative format such as large print, Braille or audio recording.*

## 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 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.