CHAPTER 2: ADMINISTRATIVE ROLES

02.01 COUNTY ASSESSORS

Overview

This section provides an overview of the role of the county assessor. More information on this role can be found in the Property Tax Administrator’s Manual on the Department of Revenue website.

Each county in the state is required to have a county assessor who is appointed by the county board of commissioners based on his or her knowledge and training in the field of property assessment and taxation. The Commissioner of Revenue must approve the appointment before it becomes effective.1

A county assessor term is four years, with a new term beginning on January 1 of every fourth year after 1973 (2013, 2017 2021, 2025…). When a vacancy occurs, the county board of commissioners must fill the office for the remainder of the term, by appointment, within 90 days. During that time, the deputy assessor (or if there is no deputy, the county auditor’s appointee) will perform the functions of the assessor.2

The county board may terminate the term of the county assessor at any time on charges of malfeasance, misfeasance, or nonfeasance made by the Commissioner of Revenue.3

Malfeasance can be defined as wrong or illegal conduct, or an unlawful act, especially those committed by politicians or civil servants. This term is often used when a professional or public official commits an illegal act that interferes with the performance of his or her duties. An example of malfeasance would be an elected official who accepts a bribe in exchange for political favors or an assessor who intentionally undervalues a county commissioner’s house.

Misfeasance can be defined as illegally performing something legal, acting improperly or illegally in performing an action that is in itself lawful, or general incompetence. This term is frequently used when a professional or public official does his job in a way that is not technically illegal but is nevertheless mistaken or wrong. Examples of misfeasance include a lawyer who is mistaken about a deadline and files an important document too late, a doctor who accidentally writes the wrong dosage on a prescription, or an assessor exempting his own house.

Nonfeasance can be defined as the failure to meet legal obligations. It is the failure to perform or the complete neglect of a contractual duty. An example of nonfeasance would be an assessor who does not physically inspect properties in their jurisdiction at least once every 5 years.

If the county board does not intend to reappoint a county assessor, they must present written notice to the county assessor no later than 90 days before the end of the term. If written notice is not made by this day, the county assessor will be automatically reappointed by the county board.4

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1 Minn. Stat. § 273.061, subd. 1.
2 Minn. Stat. § 273.061, subd. 2.
3 Minn. Stat. § 273.061, subd. 2.
4 Minn. Stat. § 273.061, subd. 2.
Code of Conduct and Ethics

Licensed Minnesota assessors must abide by the ethical and professional guidelines established in the Code of Conduct and Ethics developed by the Commissioner of Revenue. The Code of Conduct and Ethics can be found on the Department of Revenue’s website. The purpose of this code of conduct and ethics is to instill public confidence in property assessment and promote fairness and uniformity of assessment practices. To complement this code of conduct and ethics, an ethics seminar is required for all licensed assessors to be completed once in every four year period starting July 1, 2004.\(^5\)

Basic Duties of the County Assessor

The duties of the county assessor include:\(^6\)

- To direct and instruct local assessors in the county to perform their duties under the laws of the state to ensure that a uniform and equalized assessment of all property in the county is attained;
- To keep the local assessors in the county advised of all changes in assessment laws and all instructions which the assessor receives from the commissioner of revenue relating to their duties;
- To prepare and maintain a topographical land map and a land valuation map of the county, in such forms as may be prescribed by the Commissioner of Revenue, which shall be kept available in the assessor’s office for the guidance of local assessors, local boards of review, and the county equalization board;
- To prepare, and keep available in the assessor’s office, tables showing fair average minimum and maximum market values per acre of cultivated, meadow, pasture, cutover, timber and waste lands of each township in the county;
- To regularly examine and keep on file all conveyances of land outside the corporate limits of cities of the first and second class filed with the county recorder;
- To advise and assist local boards of review and the county board of equalization as needed, in part by being familiar with values of different items of personal property and providing necessary charts, tables, comparisons and data;
- To investigate the property and submit a report regarding applications for reductions of valuation and abatements and settlements at the request of the board of county commissioners or the Commissioner of Revenue;
- To search each year for property which has been omitted from assessment in the county and report all such omissions to the county auditor;
- To regularly confer with county assessors in neighboring counties in order to uniformly assess and equalize the value of similar properties and classes of property across counties;
- To maintain a record, in conjunction with other county offices, of all transfers of property to assist in determining the proper classification of property;
- To perform appraisals, review assessments, prepare appraisal reports, and testify before any court or other body as an expert or otherwise on property in the assessor's jurisdiction;
- To exchange data on property with the Commissioner of Revenue, county assessors, and local assessors to promote more uniform assessment and review of assessment across counties;
- To make the final valuation of all property in the assessor’s jurisdiction, based on local assessor’s reported appraisals;

\(^5\) Minn. Stat. § 273.0755, para. (c).
\(^6\) Minn. Stat. § 273.061, subd. 8 to 9.
To personally view and determine the value of any property which may be difficult for the local assessor to appraise;

To make changes ordered by the local boards of review;

To enter all assessments in the assessment books furnished by the county auditor;

To prepare any items prescribed by the Commissioner of Revenue, including the Spring and Fall Mini-Abstracts, the Assessment Abstract, and the Exempt Abstract;

To perform other duties and services pertaining to the assessment of property in the county as required by the board of county commissioners or the Commissioner of Revenue.

Additionally, the county assessor must examine the appraisal records of each local assessor any time after December 1 of each year. If deficiencies in assessment with regards to quantity of or quality of work are found, the governing body of that district shall be notified. If these deficiencies are not substantially corrected after 30 days from the time of notice, the county assessor shall complete the assessment. When the assessments are completed, the local assessor shall resume the assessment function within the district.7

**Staff Appraisers**

The county assessor may employ one or more deputies, assistants (appraisers), and clerical help in order to successfully perform the duties of the office. Appraisers must meet the qualifications set forth by the State Board of Assessors. Typically, staff appraisers will have essentially the same duties as a local assessor but are responsible for any duties assigned to the county assessor’s office, under the direction of the county assessor.8

**Local Assessors**

Local assessors are hired by local jurisdictions to perform the assessment in those districts.9 The duty of a local assessor is to view, appraise, and classify all property in their assessment district. The final value of all property subject to assessment and taxation shall be determined by the county assessor, and any other book work, such as mailing of valuation notices, is done by the county assessor.10

In first class cities, the city assessor shall perform the duties of the county assessor. In cities with a population of 30,000 or more, the city assessor shall perform the duties of the county assessor, with the county assessor retaining his or her supervisory role as described in Minn. Stat. § 273.061, subd. 8.11

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7 Minn. Stat. § 273.064.
8 Minn. Stat. § 276.06.
9 Minn. Stat. § 273.05, subd. 1.
10 Minn. Stat. § 273.061, subd. 7.