

CITIZENS LEAGUE REPORT

No. 185

**Procedures for selecting a Assessor  
For Minneapolis**

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Citizens League  
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Minneapolis, Minnesota 55402

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STATEMENT OF THE CITIZENS LEAGUE OF MINNEAPOLIS AND HENNEPIN COUNTY  
FOR SUBMISSION TO THE MINNEAPOLIS CITY COUNCIL ON  
PROCEDURES FOR SELECTING A NEW CITY ASSESSOR

PREPARED BY: Executive Committee, James L. Metland, Jr., Chairman

AUTHORIZED BY: Citizens League Board of Directors

BACKGROUND

Within three months after taking office the new Minneapolis City Council must make a decision of major import to the future sound operations and economic health of the City. It must select a new City Assessor. Assuming his reappointment in July, the current City Assessor, Julian Garzon, must, nevertheless, retire by October 3, 1965, upon reaching mandatory retirement age as set by state law.

The Citizens League is convinced that the position of Assessor is a key one, the functions of which should be carefully studied by the new Council prior to making a new appointment. This evaluation of the Assessor's position and of the department is only one of the steps which we believe the Council should take in preparing to fill the upcoming vacancy. The Council will have only a short time to undertake the studies and procedures we think are necessary and should, we believe, commence action along the lines suggested in the following recommendations immediately upon the convening of the new Council.

The City Assessor is a non-civil servant appointed by each new City Council for a term of two years, but removable at any time by the Council. The Assessor's department employs about 43 fulltime and 60 part-time people under civil service.

The Assessor's office determines the assessed valuation of all real estate and personal property subject to taxation within the city of Minneapolis, which constitutes by far the largest local taxing district of the state. The Minneapolis school district, coterminous with the city, is entirely assessed by the Minneapolis City Assessor. Currently, approximately 60% of taxable real and personal property in Hennepin County is located in Minneapolis. 1964 assessed valuations in Minneapolis were, for real estate, \$351,303,905 (up 12.5% since 1960) and, for personal property, \$67,222,520 (down 28.5% since 1960), for a total 1964 assessed city valuation of \$418,526,425 (up 3.2% since 1960).

Our studies over the years of tax assessment laws, litigation, procedures and practices have convinced us that tax assessment is much more than a routine job. It is a highly technical function requiring a high degree of training and experience on the part of the assessor and his employees, as well as the need for constant exercise of good judgment in facing the decisions and pressures encountered in appraisal work. The job also requires the ability to inform the public and to communicate and cooperate on a continuing basis with elected and appointed officials within and beyond the taxing district, especially those at the state and county levels. Far-reaching current property tax litigation and the likelihood of accelerated change in the property tax assessment laws and regulations emphasize the need for a high level of competence in Minneapolis property tax assessments.

The Citizens League for years has worked on proposals for improving the quality of assessors and methods of assessing real and personal property for tax purposes, and has supported a number of recommendations on this subject. During the past several years there have been significant developments, largely resulting from court decisions, affecting the property tax assessment practices. In our most recent report, issued May 14, 1965, in connection with recommending a crash program to upgrade the quality of assessments and assessors statewide, the League said:

"Nothing is more important than that we move away as quickly as possible from the concept of the assessor's being a political job and toward a realization that property tax assessment is a job requiring a wide range of technical skills and background. . . "

The Citizens League's Board of Directors at a meeting on June 2, 1965, directed its Executive Committee to review the situation regarding the upcoming retirement of the City Assessor and to prepare and transmit a statement to the City Council, if the committee deemed it appropriate, on procedures which might be followed in the selection of a person to fill the important position of City Assessor. The Executive Committee has concluded that it is in the public interest for the Citizens League to communicate to members of the Minneapolis City Council our general conclusions and recommendations. We hope that they may prove helpful as the Council considers this important matter.

#### CONCLUSIONS AND RECOMMENDATIONS

1. We regard the position of City Assessor as a vitally important post requiring a highly qualified individual trained and experienced in appraisal work and capable of directing the more than one hundred employees in the Assessor's department.

2. Because of the importance of the position and the difficult decisions which the new Assessor and City Council have to make in the area of tax assessments, we regard the procedures which are used in selecting an Assessor and the ultimate decision on who is selected of the utmost importance. The decision on a new assessor will be one of the most important the Council will make during the next year.

3. We believe that certain procedural steps are necessary for the Council to be in a position to make a wise decision on the choice of a person to fill the position of Assessor. These steps include:

- (a) A comprehensive evaluation by the Council of the City Assessor's job and functions. This should include consideration not only of the duties now being carried out by the Assessor, but also of possible other duties or functions related to planning, public information and coordination with city departments and other public agencies.
- (b) The evaluation should result in a detailed written statement on the future scope and functioning of the Assessor's office.
- (c) Within the context of this statement the key qualifications for the Assessor should be determined. They should include such factors as:

- (1) Demonstrated expert ability as an assessor or appraiser and understanding of the technical problems involved in appraising the value of different types and classes of real and personal property.
  - (2) Demonstrated administrative or managerial ability.
  - (3) Educational background in appraising, accounting and statistics, and other appropriate courses.
  - (4) The ability to communicate with the public, city government officials, and members of other governmental agencies to interpret to them the requirements and needs of a good property tax assessment system.
- (d) The Council should determine the salary range the position should command in the light of the requirements of the job as determined by the City Council.
  - (e) The Council should accumulate a list of possible candidates, including experienced assessors or appraisers who have attained outstanding reputations, take positive steps to contact these persons to evaluate their qualifications and to determine their degree of interest in the position. It is imperative that this active searching out of prospective applicants be undertaken. The type of individual who would make an outstanding assessor will not necessarily himself initiate the contacts or voluntarily evidence his interest.
  - (f) Outstanding prospects from outside of city government should then be compared with employee candidates now in Minneapolis city government. In making the final selection, any reasonable doubt should be resolved in favor of a candidate already in city government.

4. We are convinced that through the establishment of procedures such as we have suggested, and perhaps only in this way, can the City Council be assured of obtaining a qualified individual for this demanding and important position in city government.