



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

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Bulletin No. 9 of 2010
Assessor Certification
August 16, 2010

TO: All Certified Assessors
FROM: The State Tax Commission
SUBJECT: Assessor Certification Requirements for the 2011 Year

The purpose of this Bulletin is to prescribe the requirements for assessor certification for the 2011 year.

1. **Timeframe:** All assessors must complete 6 hours of continuing education by October 31, 2010 and pay their recertification fee by December 31, 2010 in order to be certified for the 2011 year.

Assessors who have successfully completed their required continuing education will be sent their annual renewal form during the month of November. Assessors who do not receive their renewal form in November should check the Commission's website for the status of their continuing education and contact the office of the Commission immediately if they have completed continuing education that is not showing on the website report. Assessors who have not paid their annual renewal fee by January 15 will receive one notification that they are delinquent in their payment. Assessors who do not complete their required continuing education by October 31 and/or do not submit their fee, plus any late fee, by March 1 will no longer be certified and must recertify as an entry level assessor. There will be no appeal process.

2. **Fees:** All assessors must pay a \$100 fee to be recertified for the 2011 year. Certification will remain on an annual basis.
3. **Continuing Education for 2011 Recertification:** All assessors must complete 6 hours of continuing education by October 31, 2010 in order to be recertified for the 2011 year. This continuing education may take any form i.e. there is no mandatory continuing education for 2011 renewal. However the renewal course taken must be an STC approved class. Review the Approved Elective Renewal Programs report located on the Commission's website for information on approved courses.
4. **Continuing Education for 2012 Recertification:** For their 2012 renewal, assessors must complete 10 hours of continuing education through elective classes. In addition all certified assessors must attend a mandatory class on assessing updates to be offered by State Tax Commission staff. These 10 hours of continuing education and the mandatory assessing updates class must be completed between November 1, 2010 and October 31, 2011.

5. **Late Renewal and Escrow Policy:** The State Tax Commission at their meeting on April 26, 2010 adopted the following policy regarding late renewal:

- Assessors who do not submit their annual renewal fee by December 31 will be required to pay twice their regular annual renewal fee as a late penalty.
- If there are unforeseen circumstances, including but not limited to serious illness of the assessor or serious illness or death of an immediate family member, that affect the ability of the assessor to complete their continuing education or pay their required fee, the assessor or their authorized representative may request the Commission place their certification in escrow until they are able to complete their requirements. Requests must be made in writing and must include appropriate documentation of the special circumstances. Requests must be made on or before March 1 of the year immediately following the expiration of their certificate. A request to escrow a certificate must be made on an annual basis and expires annually on December 31.

6. **Certification Levels:** The names of the certification levels are changing effective January 1, 2011. The new entry level (replacing level 1 and 2) will be Michigan Certified Assessing Officer, the former level 3 will now be Michigan Advanced Assessing Officer (3) and the former level 4 will now be Michigan Master Assessing Officer (4).

Current Level 1 assessors who have not successfully completed the transition examination will continue to use Level 1 designation until they complete the transition.

7. **Transition from Level 1 to MCAO:** The State Tax Commission at their meeting on April 26, 2010 adopted the following policy to transition all current Level 1 Assessing Officers to the new Michigan Certified Assessing Officer Certification:

- All current Level 1 Assessors will be required to pass an examination by November 1, 2012 in order to become a Michigan Certified Assessing Officer. Any Level 1 assessor who does not pass the exam by November 1, 2012 will no longer be certified.
- The exam will be available beginning May 1, 2010 and will be offered free of charge.
- A study guide will be available on the STC website beginning May 1 free of charge.
- Candidates must receive a score of 80% to pass the exam. Candidates may repeat the exam in 90 days if they fail.
- The exam will be offered in Lansing or through your County Equalization Department. Please contact your local County Equalization Department to schedule or if you want to take the exam in Lansing, call Barb Duncanson at 517-373-8320.

8. **Conditional and Provisional Certification:** MCL 211.10d currently provides for a conditional 6-month certificate for newly elected Township Supervisors. MCL 211.10d provides:

(2) The board may also grant a conditional 6-month certification to a newly elected assessing officer or an assessing officer appointed to fill an unexpired term if all of the following criteria are met:

(a) The newly elected or appointed assessing officer makes an application for certification with payment of the required filing fee.

(b) The governing body of the local assessing unit requests the board to conditionally certify the newly elected or appointed assessing officer.

(c) The newly elected or appointed assessing officer or the governing body submits a statement outlining the course of training he or she plans to pursue.

(d) The period of time for which the conditional certification is requested does not exceed 6 months after the date that he or she assumes office.

(3) Conditional certification shall not be granted for any assessment unit more than once in 4 years.

(4) Conditional certification under subsection (2) shall only be granted to a newly elected or appointed assessing officer in an assessment unit which does not exceed a total state equalized valuation of \$125,000,000.00.

(5) Upon presentation of evidence of the successful completion of the qualifications, the assessor shall be certified as qualified by the board.

The State Tax Commission at their meeting on April 26, 2010, adopted the following policy:

- Conditional Certificates will continue to be issued in compliance with MCL 211.10d(2).
- Individuals granted Conditional Certification will be placed in the next scheduled Michigan Certified Assessing Officers Class.
- In order to sign an assessment roll following the 6 month conditional certification period but before completion of the MCAO class, the STC authorizes the issuance of a Provisional Certified Assessing Officer Certificate (PCAO).
- In order to receive the PCAO, an individual holding a Conditional Certification will have to successfully complete an exam. A study guide will be available free of charge. The exam will be offered free of charge.
- The annual renewal fee for the PCAO will be \$100.
- PCAO's are required to complete the same continuing education that is required of all other certified assessing officers.

9. **Required Certification Level for Equalization Directors:** Any County that does not currently have an Equalization Director certified at the proper level can request a waiver to allow an individual certified one level below the required level to act as Equalization Director. This waiver request must be submitted annually on or before October 1 to be effective for the following year. A form will be available on the STC website to request a waiver.
10. **Supervising Preparation of the Assessment Roll:** Effective with the 2011 year, all assessors will be required to certify that they have met the requirements contained within the Supervising Preparation of the Assessment Roll document when signing their assessment roll certification and when signing the L-4022:

State Tax Commission Supervising Preparation of the Assessment Roll

Michigan Compiled Law (MCL) 211.10d(9) states, "An assessor who certifies an assessment roll in which he or she did not have direct supervision is guilty of a misdemeanor." Assessors will be required to certify on an annual basis that they met the following guidelines when signing an assessment roll:

1. The assessor must sign the pre-Board of Review assessment roll certificate for the current assessment year by the first Monday in March or by the date specified by charter for delivery of the assessment roll to the Board of Review.
2. The assessor or the assessor's assistant(s) must timely deliver the certified assessment roll (original hard copy) to the local Board of Review for its required March meetings.
3. The assessor or the assessor's assistant(s) must timely deliver an original hard copy of the assessment roll to the County equalization department. This assessment roll is to have attached a post-Board of Review certificate which must be signed by the Board of Review.
4. The assessor or the assessor's assistant(s) must timely provide a copy of the assessor's database to the County equalization department.
5. The assessor must complete, sign (where applicable), and timely submit State Tax Commission Forms L-4021 and L-4022. These forms are to be submitted to the County equalization department and Form L-4022 is also to be submitted to the State Tax Commission.
6. The assessor must file all required State Tax Commission and equalization forms in a timely manner (in accordance with the State Tax Commission calendar and applicable statutes and administrative rules).

7. The assessor or the assessor's assistant(s) must perform the following specific duties annually (if an assistant, the assessor must have direct supervision in all of the following tasks):

- a. Appraise and assess taxable property (including new construction and including ensuring the taxable value uncapping of property following transfers of ownership).
- b. Prepare and maintain the assessment roll, property classifications, property descriptions, special act rolls and other assessment records and have an established procedure to update records on a regular basis.
- c. Attend Board of Review meetings if requested by the Township.
- d. Attend meetings with the public at the Township or City municipal office facility.
- e. Assist legal counsel in the prosecution or defense of cases arising out of assessment administration activities.
- f. Appear before the Michigan Tax Tribunal (both Entire Tribunal and Residential Property and Small Claims Division) to defend property tax appeals.
- g. Appear before the Township or City governing body when requested.
- h. Conduct personal property canvasses.
- i. Ensure the accuracy of land divisions and splits and combinations of parcels.
- j. Respond to general inquiries for assessment records and inquiries for assessment records made under the Freedom of Information Act. Assessment records identified in MCL 211.10a must be made accessible and available for inspection and copying by the public regardless of the location of the records (e.g., local unit public offices, office/home of the Township supervisor, office/home of the assessor, other). The assessor must identify when records are available for inspection and copying as required by MCL 211.10a.
- k. Provide reports to the Township or City governing body when requested.
- l. Ensure that the mass appraisal methods and procedures employed are in compliance with requirements of the *Uniform Standards of Professional Appraisal Practice* and the State Tax Commission's *Assessor's Manual*.

8. Pursuant to MCL 211.10e, the assessor or the assessor's assistant(s) must use only a current version of the State Tax Commission *Assessor's Manual* or other STC approved manual.

9. Pursuant to MCL 211.10e, the assessor or the assessor's assistant(s) must use and maintain the following assessment records:

- a. Appraisal record card system
- b. Personal property record system
- c. Tax (cadastral) maps
- d. Land value studies and maps
- e. Economic condition factor determinations
- f. Current year assessment roll
- g. Photos of dwellings and outbuildings affixed to appraisal record cards and/or stored electronically using assessing software
- h. Homeowner's principal residence and qualified agricultural property exemption documents
- i. Record of site visits to individual parcels
- j. Historical assessment data

10. The assessor or the assessor's assistant(s) must ensure that the assessment roll contains the following information:
 - a. Name and address of property owner
 - b. Legal description or approved parcel identification number
 - c. School district code
 - d. Property classification
 - e. Assessed valuation
 - f. Capped valuation
 - g. Taxable valuation
 - h. Board of Review valuation column
 - i. Michigan Tax Tribunal and/or State Tax Commission valuation column
 - j. Homeowner's principal residence or qualified agricultural property exemption percentage
 - k. Date of last transfer of ownership
 - l. Leasehold improvements identifier, if applicable
 - m. The value of non-considered improvements (under MCL 211.27), if applicable

11. The assessor or the assessor's assistant(s) must ensure that the true cash value on the appraisal record cards matches the true cash value indicated by the assessor's value on the assessment roll.