



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

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**Bulletin No. 6 of 2012**  
**Assessor Certification**  
**August 28, 2012**

**TO:** All Certified Assessors

**FROM:** The State Tax Commission

**SUBJECT:** Assessor Certification Requirements for the 2013 Year

The purpose of this Bulletin is to notice important issues and describe the requirements for assessor certification for the 2013 year.

1. **Timeframe:** All assessors must complete 10 hours of continuing education by October 31, 2012 and pay their recertification fee by December 31, 2012 in order to be certified for the 2013 year. Assessors are encouraged to check their renewal credit status on the STC website prior to the deadline.

Assessors who have successfully completed their required continuing education will be sent the annual renewal form during the month of November. Assessors who do not receive the 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 recorded 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 is no appeal process.

2. **Fees:** All assessors must pay a \$150 fee to be recertified for the 2013 year. Certification will remain on an annual basis. Assessors should note that the fee will increase to \$175 in 2014.
3. **Available Continuing Education Courses:** A list of classes approved for continuing education credit is available on the STC website. This list is updated regularly. If you would like to have a course approved for credit, please submit your request on Form 4738 found on the website. Be sure to include supporting materials including a timeline, syllabus, and detailed course description. In addition to the contact information on the form, the request can be emailed to [tenbroeke@michigan.gov](mailto:tenbroeke@michigan.gov).

4. **Continuing Education for 2013 Recertification:** For their 2013 renewal, assessors must complete 10 hours of continuing education through elective classes. These 10 hours of continuing education must be completed between November 1, 2011 and October 31, 2012. *As a reminder, continuing education hours can not “roll over” to the next year.*
5. **Continuing Education for 2014 Recertification:** For their 2014 renewal, assessors must complete 12 hours of continuing education through elective classes. These 12 hours of continuing education must be completed between November 1, 2012 and October 31, 2013. Only 6 of the required 12 hours can be completed with an on-line course. *As a reminder, continuing education hours can not “roll over” to the next year.*
6. **Late Renewal and Escrow Policy:** Assessors who do not submit their annual renewal fee by December 31 will be required to pay twice their regular annual renewal fee.

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 on Form 4819 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.

7. **Certification Levels:** The names of the certification levels changed effective January 1, 2011. Levels 1 and 2 are now Michigan Certified Assessing Officer, the former Level 3 is now Michigan Advanced Assessing Officer (3) and the former Level 4 is now Michigan Master Assessing Officer (4). Assessors are reminded that they should refer to certification levels by their appropriate title.

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

8. **Transition from Level 1 to MCAO:** 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 is available and is offered free of charge. A study guide is available on the STC website, also free of charge. The exam is being 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.

Candidates must receive a score of 75% to pass the exam. Candidates may repeat the exam in 90 days if they fail.

9. **Certification Level Waivers:** Required local unit and county certification levels reflect the expertise required to supervise the preparation of the assessment roll and/or county equalization as determined by the State Tax Commission. Waivers for required certification levels are intended for temporary and extraordinary circumstances only. In the future, waivers will rarely be approved. Assessors who are not certified at the proper level are encouraged to attain proper certification and local units and counties are encouraged to hire at the appropriate level or risk assumption of responsibilities by the State Tax Commission. **No** waivers will be approved for assessors and equalization directors to allow assessment of multiple local units or counties.
10. **Assessing Multiple Units:** Assessors are required to be aware of their certification level limits when signing for multiple assessment rolls. Should the combined SEV of all units supervised by an assessor exceed the certification limit of the assessor, **all** affected units will be considered uncertified and, per MCL 211.10d have their assessment roll assumed by the State Tax Commission.
11. **Assessor Contact Information:** It is extremely important that all assessors remember to report *any* change in their contact information or assessing status on Form 4689. Not only is it vital for the Commission to know who the assessor of record is in each unit, but this information is shared with the rest of the Bureau of Local Government and MTT for their communications. Assessors who fail to contact the STC with changes will miss important information and could face discipline.
12. **Contacts:** Treasury staff is available to assist and answer questions that any assessor may have. The following are key contacts:

**Kelli Sobel** 517-335-3429, STC Executive Secretary

**Nancy Armstrong** 517-241-4890, STC Educational Programs, Assessor Certification, General Questions

**Kyle Ten Broeke** 517-335-2532, DNR PILT, Local Unit & County Certification Levels, Continuing Education Program Approval, Computerized Tax Rolls, General Questions

**STC Main Number** 517-335-3429, Classification, Personal Property Examiner Certification, General Questions

**Heather Frick** 517-335-1215, Transfer of Ownership/Uncapping

**Barb Duncanson** 517-373-8320, Education Questions, Continuing Ed Credit, Assessor Certification Renewals/Fees, General Assessor Information

**Tim Schnelle** 517-373-6262, Personal Property, General Questions

**April Griffin** 517-335-6519, L-4154 Petitions

**Lori Parr** 517-373-3489, Equalization

**Kevin Van Gieson** 517-241-4338, Transfer of Ownership/ Uncapping/ Qualified Ag/ State Assessed Properties

**Darcy Marusich** 517-335-1218, Millages/ Truth in Taxation/ Millage Rollbacks/ School District Levies

13. **Supervising Preparation of the Assessment Roll:** All assessors are 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

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- 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.