MICHAEL WOOLFORD
MMAO 4
DIRECTOR

MEMBER

MEMBER
International Association of Assessing Officers

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MONROE COUNTY
EQUALIZATION DEPARTMENT

51 South Macomb Street • Monroe, Michigan 48161-2168

September 23, 2013

Mr. Doug Roberts, Chairman
State Tax Commission
Dept of Treasury
State of Michigan

RE: State Tax Commission Educational Programs

Dear Chairman Roberts and Commission Members:

I am pleased to lend strong support to the State Tax Commission Educational programs.

After being a part of the planning, implementation, and review of the educational programs I am confident that future and current assessors are getting an excellent education. Also the State of Michigan is getting well trained and properly Certified Assessors.

The MCAO program establishes a good base of knowledge concerning mass appraisal and prepares the assessor to properly certify and assessment roll. The MAAO program in collaboration with MAA builds our assessors up, in my opinion, into a higher level of professional. Tackling appraisal theory issues in a more in depth way and helping them prepare for a management position. But by far the most impressive and successful educational program the STC has is the MMAO. This program is a yearlong exam that allows everyone who is qualified the opportunity to achieve the highest certification level from the STC. It is a rigorous but fair class that has produced 16 worthy graduates in only 2 years.

Thank You for taking the time to read my thoughts on the educational programs. I hope you will continue to move forward with the programs you have in place.

Sincerely,

Michael Woolford, MMAO
Monroe County Equalization Director
michael_woolford@monroemi.org

Former member of STC Education Committee
Former Instructor of MCAO Classes
Former Panel Member of MMAO Class

ANTRIM COUNTY EQUALIZATION DEPARTMENT
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Michigan State Tax Commission
Department of Treasury
Lansing, Michigan 48909

September 11, 2013

Dear Honorable Commission Members,

I wish to address the Commission today regarding the Michigan Master Assessing Officer (MMAO) program. I was appointed as the Equalization Director for Antrim County in 2000. Subsequently after my appointment, the county experienced large increases in value. It was apparent the county's certification level would change. Anticipating this, I completed my required Level 4 classes and started writing my narrative appraisal requirement. Due to the weak economy starting in 2008, it was a challenge to find qualified market information to support my subject property to complete the narrative appraisal.

When the State Tax Commission assumed responsibility of the assessor's education program from the State Assessors Board, I was asked by Ms. Kelli Sobel to serve on the STC Level 4 Workgroup. The focus of this workgroup is how to change the Level 4 requirements to a more rounded, all-encompassing professional rather than a single parcel expert. These requirements should be readily obtainable for all potential Level 4 students. There were many meetings held and the finished product of these ideas is what we have in the current program.

I was given the opportunity to enroll and successfully complete the first class of the MMAO program. The curriculum was a twelve month test of assessment administration knowledge and communication skills. I was able to pass this test with the education afforded me through the required educational classes, my assessment administration experience and the experience of attempting to write my Level 4 narrative appraisal requirement.

Today, it is clear to me some students entering the current MMAO class have not had this experience and need to better prepare for a twelve month test. A pre-requisite course should be implemented to organize the student's thoughts and processes to become Master assessors. The skill set taught in this pre-requisite course would be a valuable tool for the student's success in obtaining the Master Certification.

The achievement of my Master Certification was done by a strong work ethic, family support and the assistance of mentors. Due to the complexity of assessing administration, the public deserves an educated and professional assessor. The direct result of the recent revamping in the education program, I am more professional in my assessing duties and find other Michigan assessors are the same.

The State Tax Commission, through the dedication of other assessors and the organized direction of Ms. Sobel and her staff has met the challenge of educating today's assessors. The tax payers we serve are better off from these efforts.

Sincerely yours,

Robert Englebrecht

Robert Englebrecht, Director
Antrim County Equalization

City of
AUBURN HILLS
Honoring The Past. Building The Future.

September 20, 2013

Ms. Sobel:

Please allow me an opportunity to provide my personal experience with one of your recent Michigan Certified Assessing Officer (MCAO) graduates.

I am the City Assessor for the City of Auburn Hills in Oakland County, Michigan. The City of Auburn Hills is a diverse jurisdiction having a tax base comprised of approximately 80% commercial and industrial properties with significant personal property. Recognizing as having a need for someone with an extensive background in real property valuation, I had been working with Ron Prat the last 3+ years in the preparation of Michigan Tax Tribunal (MTT) valuation appeal case work and appraisal/disclosure reports. Mr. Prat is a certified residential appraiser licensee and a licensed Realtor-Associate with 23+ years of combined professional experience.

This past March Board of Review season presented me with a particularly unique situation when one of my staff appraisers announced her retirement. This appraiser was an Michigan Advanced Assessing Officer(3) which placed me in the predicament of having to find a new associate during one of my busiest times and of a high caliber of ability. Although I was fortunate to have an internal staff member move up into this position, I still had an experienced appraiser position to fill.

Coincidently, Mr. Prat was completing his final semester of the MCAO program and I interviewed him as a new associate. While I could have selected from a readied pool of applicants having higher certification levels and more assessing experience, I selected Mr. Prat because of the skills, knowledge and aptitude he developed as a direct result the of the State Tax Commission's MCAO program.

I interviewed Mr. Prat for the vacant position and it was immediately evident that he was comfortable and able to demonstrate a strong understanding of assessment practice concepts such as economic condition factors analysis, use of the Assessor Manuals, Michigan Tax Tribunal rules and procedures, Board of Review rules and procedures, and the assessment cycle. Mr. Prat began work here at the city on July 1, 2013.

The past 3+ months have afforded me an opportunity to review Mr. Prat's work here. He certainly exemplifies the State Tax Commissions intended direction with the MCAO program. As a result, Mr. Prat was able to immediately start contributing to our work demands.

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I am also pleased to mention that upon graduation from the STC's MCAO program, Mr. Prat fulfilled the requirements of education, experience and sample reports required for the ASA designation in Ad Valorem/Mass Appraisal in the residential specialty. I personally view this as additional testament to the State Tax Commission's MCAO program as I have been an ASA member for over 20 years.

Thank you again for this opportunity to share my positive experiences regarding one of the STC's recent MCAO graduates.

Respectfully Submitted,

Micheal R. Lohmeier, MMAO(4), ASA, MAI
City Assessor

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