

**STATE TAX COMMISSION**  
**MICHIGAN CERTIFIED ASSESSING OFFICER PROGRAM SUMMARY**

The State Tax Commission is responsible for the education and certification of assessing officers in the State of Michigan. The program summary provides information on how to achieve entry level certification. Once the program is successfully completed, the graduate will receive a Michigan Certified Assessing Officer (MCAO) certificate. Two MCAO programs are scheduled to be held annually, one in May and one in October. Each program may consist of up to 30 students.

**MCAO Program Summary:**

- The MCAO program is an online/lecture hybrid held in a four semester, 21 chapter format
- Students are required to post weekly to an online classroom message board
- Students are required to attend mandatory 8am to 5pm “practicum” Saturday sessions, held for every chapter of the program
- Practicum sessions are generally held in Lansing or St. Ignace, but are held in other locations as necessary for instructional purposes
- A chapter quiz is given at the end of every practicum session
- An examination is given at the end of every semester
- Students must achieve a minimum score of 75% to pass the program

**MCAO Program Costs:**

The cost for the program, based on achieving the minimum enrollment requirements, is \$2,500. Payments are due quarterly (\$625) prior to the beginning of each semester. Payments are non-refundable. A program may be cancelled due to not achieving the minimum enrollment requirements.

**MCAO Withdrawal Policy:**

A student may request a temporary withdrawal from classes due to unforeseen circumstances such as serious illness or death or serious illness of an immediate family member. Candidates who must temporarily withdraw will be allowed to reenter the program with the next scheduled class at the point where they withdrew. A request for temporary withdrawal must be submitted to the Commission in writing and include documentation which supports the reason for the request.

**MCAO Probation Policy:**

The Commission has issued direction that all entry level assessors who complete the Certified Assessing Officers Program be placed on probation for one year following completion of the program. If no complaints have been received regarding an assessor who is on probation, we recommend that in order to be removed from probation a MCAO who is signing an assessment roll must be able to pass an STC Mini Review in their local unit. An MCAO who is not signing an assessment roll will automatically be released from probation. If a complaint is received within the probationary period, the Commission may extend the probationary period and include additional education requirements.

**MCAO Application Guidelines:**

Applications for the May program may be received from January 1<sup>st</sup> to March 1<sup>st</sup>. Applications for the October program will be received from June 1<sup>st</sup> to August 1<sup>st</sup>. Timely received applications will be reviewed after the application deadline date has expired. Complete Applications received after the application deadline dates and incomplete applications will be returned to the applicant unprocessed.