

**State Tax Commission
Michigan Certified Assessing Officer (MCAO)
Program Summary**

The State Tax Commission (STC) offers two paths to certification at the MCAO Level.

Path 1 – State Tax Commission Online/Lecture Hybrid MCAO Program:

The online/lecture hybrid program is a six month program covering nine (9) major areas of study. MCAO instructors provide daily instruction. Instructors work with students using online tools and conduct nine classroom instruction sessions held on Saturdays from 8:00am to 5:00PM. The sessions are held at the end of each chapter and specifically relate to each area of study. Program instruction will focus on providing the student with the necessary knowledge to successfully achieve MCAO certification. Student participation, completion of online work and attendance at all nine classroom sessions is mandatory.

The MCAO program is offered twice a year in January and June at a cost of \$1,000. Applications will be accepted annually for January programs from October 1 through November 1. Applications will be accepted annually for June programs from March 1 through April 1. Each program is limited to a maximum of 35 students.

Path 1 – Examination and Certification:

MCAO certification is achieved by passing a comprehensive exam at the end of the program that covers the nine major areas of study. The MCAO comprehensive exam is a one-part, 250 multiple choice question exam offered over four hours in the following format:

Appraisal Concepts (Cost and Sales) – 25 Questions
Land Value Determinations – 25 Questions
Legal Descriptions and Tax Maps – 25 Questions
The Assessors Manual – 25 Questions, plus completion of a residential record card
Development of ECF's – 25 Questions
Sales Studies and the Equalization Process – 25 Questions
Income Approach – 25 Questions
Exemptions and Transfer of Ownership – 25 Questions
Property Tax Administration – 25 Questions

Students must obtain a score of 75% or higher to pass the exam. Students who achieve a passing score will be issued their MCAO Certification. Students who meet the minimum program participation requirement will be automatically issued full continuing education credit hours for the current assessor renewal cycle and the first year recertification fee is waived.

Students who achieve below 75% on the exam will have one opportunity to retake the exam on the next scheduled STC Quarterly Exam date. If a passing score is not obtained on the retake exam, options are exhausted and the student may reapply to the MCAO program or complete the MCAO self-study option.

Path 2 – MCAO Self-Study Program:

The self-study program provides individuals with MCAO course material covering nine (9) major areas of study. Students will review the material in a self-study manner and then complete the comprehensive exam.

To participate in the MCAO Self-Study Program, Form 5371, *State Tax Commission Application for Michigan Certified Assessing Officer (MCAO) Self-Study Program*, must be fully completed and submitted to the STC. Applications may be submitted at any time. The total cost of the Self-Study Program, including the exam fee, is \$250. Self-Study material is emailed to the applicant and will confirm the date and location they are scheduled to take the exam. Exams are rescheduled according to the STC MCAO Self-Study Exam Cancellation Policy.

Path 2 – Examination and Certification:

MCAO certification is achieved by passing a comprehensive exam that covers the nine major areas of study. Exams are offered quarterly in January, April, July and October in the Lansing area and Marquette Township. The MCAO comprehensive exam is a one-part, 250 multiple choice question exam offered over five hours in the following format:

- Appraisal Concepts (Cost and Sales) – 25 Questions
- Land Value Determinations – 25 Questions
- Legal Descriptions and Tax Maps – 25 Questions
- The Assessors Manual – 25 Questions, plus completion of a residential record card
- Development of ECF's – 25 Questions
- Sales Studies and the Equalization Process – 25 Questions
- Income Approach – 25 Questions
- Exemptions and Transfer of Ownership – 25 Questions
- Property Tax Administration – 25 Questions

Students must obtain a score of 75% or higher to pass the exam. Students who achieve a passing score will be issued their MCAO Certification. Students who successfully complete the MCAO Self-Study Program and achieve certification will be automatically issued full continuing education credit hours for the current assessor renewal cycle and the first year recertification fee is waived.

Students who achieve below 75% on the exam will have one opportunity to retake the exam on the next scheduled STC Quarterly Exam date. If a passing score is not obtained on the retake exam, options are exhausted and the student may apply to the MCAO program. The Self-Study Program may not be repeated.

STC Education Contact:

Please call (517) 335-3429 and select option 4 for assistance and information regarding Michigan Certified Assessing Officer education and certification.