

**STATE ASSESSORS BOARD
POLICIES/PROCEDURES**

Over-Certification

Adopted: October 26, 2007

Effective: October 26, 2007

Purpose: The State Assessors Board is responsible for certifying assessing officers. Under Michigan Compiled Law (MCL) 211.10d, every assessment roll must be signed by the certified assessor who prepared or oversaw the preparation of the roll. Also, MCL 211.10d requires County equalization directors to be certified at the proper level for the County as determined by the State Assessors Board. County equalization directors are required to certify the recommended County equalized values.

State Assessors Board Administrative Rule 31 (R 211.431) states that Townships, Cities, and Counties must “be rated as to the level of certification that is required to assess or equalize the entire unit...” and that rating is subject to annual review and change by the Board. Accordingly, the State Assessors Board annually sets the certification levels for Townships, Cities, and Counties in the state. These certification levels also specify the equivalent state equalized value amounts which may lawfully be certified by each level of assessing officer. The purpose of this policy is to prescribe a standardized, impartial treatment of level 1, 2, and 3 assessing officers who have certified more in equivalent state equalized value than is permitted for their level of certification.

Policy/Procedure: In situations where, based on signed Forms L-4022 and/or signed Forms 3127, an assessing officer has certified more in equivalent state equalized value than is permitted for that assessing officer’s level of certification, the assessing officer involved shall automatically be scheduled for an informal revocation hearing before the State Assessors Board. If, at this informal revocation hearing, the Board finds cause to proceed with the revocation process, a formal revocation hearing shall be scheduled for the assessing officer. If, at this formal revocation hearing, the assessing officer is found by the Board to have certified more in equivalent state equalized value than is permitted for that assessing officer’s level of certification, the assessing officer’s certification shall automatically and immediately be suspended until such time as the assessing officer demonstrates to the Board that the assessing officer has reduced his or her assessment administration commitments such that he or she is no longer in an over-certification situation. Additionally, a letter of reprimand shall be placed in the offending assessing officer’s file for a period of five years from the date of the formal revocation hearing. Should an assessing officer who has previously been found by the Board to have certified more in equivalent state equalized value than was permitted for that assessing officer’s level of certification be found by the Board a second time to have certified more in equivalent state equalized value than is permitted for that assessing officer’s level of certification, the certification of the assessing officer shall automatically be revoked or suspended for a period of at least one year.