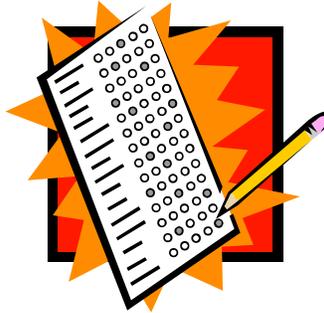


State Tax Commission November 13, 2013 Tip
Topic: 90 Day Exam Policy



Dear STaCy,

I am preparing to take a Michigan Advanced Assessing Officer prerequisite course at the Michigan Assessor's Association 2014 Spring School. I heard that I can take the course, chose not to take the exam at the end of the class, and then I come to the offices of the State Tax Commission and successfully take the exam within 90 days and still receive course credit. Is this true?

Thanks,
Tak N. Motime

Dear Mr. Motime:

Allowing students up to 90 days after a course is completed in which to take the course exam was a policy the State Tax Commission continued after becoming responsible for the education of assessing officers in late 2010. As part of completion of the three year education pilot, this policy was reviewed. The review concluded that an unfair advantage was permitted by allowing an extra 90 days to study and review the course material.

In order to treat all students in a fair manner, it has been determined that the 90 day policy will be discontinued effective immediately. All students who take a State Tax Commission tested course must successfully complete the exam on the last day of the course in order to obtain credit.

Any student who has a documented medical or family emergency during a course may contact the State Tax Commission to discuss possibly options.

Sincerely,
STaCy