



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

NICK A. KHOURI  
STATE TREASURER

**Bulletin No. 11 of 2015**  
**Assessor Certification**  
**August 25, 2015**

**TO:** All Certified Assessors

**FROM:** The State Tax Commission

**SUBJECT:** Assessor Certification Requirements for the 2016 Year

The purpose of this Bulletin is to provide notice regarding important issues and describe the requirements for Assessor certification for the 2016 and 2017 years.

1. **2016 Recertification Timeframe:** All Michigan Certified Assessing Officers (MCAO), Michigan Advanced Assessing Officers (MAAO), Michigan Master Assessing Officers (MMAO) and Michigan Certified Assessing Technicians (MCAT) must complete 16 hours of continuing education by October 31, 2015 and pay their recertification fee by December 31, 2015 in order to be certified for the 2016 year. Assessing Officers and Technicians are encouraged to check their renewal credit status on the State Tax Commission (Commission) website prior to the deadline.

Assessing Officers and Technicians who have successfully completed their required continuing education will be sent the annual renewal form during the month of November. Assessing Officers and Technicians who do not receive their renewal form in November should check the Commission's website for the status of their continuing education. If completed continuing education is not recorded on the website report, Assessors should contact the office of the Commission immediately.

Assessing Officers or Technicians who do not complete their required continuing education by October 31, 2015 will become uncertified as of December 31, 2015.

Assessing Officers or Technicians who have not paid their annual renewal fee by the December 31, 2015 deadline date will receive one written notification that they are delinquent in their payment and will be given until March 1, 2016 to make full payment along with a late fee of twice the regular renewal fee. If the full payment and late fee is not paid by the March 1, 2016 deadline, the Assessing Officer or Technician will no longer be certified. Assessing Officers will be required to recertify as an entry level assessor by completing the MCAO program and Technicians must repeat the MCAT course. There is no additional appeal process after March 1, 2016.

2. **2016 Recertification Fees:** All Assessing Officers must pay a \$175 fee to be recertified for the 2016 year. Certification will remain on an annual basis. Michigan Certified Assessing Technicians must pay a \$50 fee to be recertified for 2016.
3. **2016 Recertification Continuing Education Requirement:** In order to renew certification for 2016, Assessing Officers and Technicians must complete 16 hours of continuing education through Commission approved elective classes. These 16 hours of continuing education must be completed between November 1, 2014 and October 31, 2015. Only four (4) of the required 16 hours can be completed with an on-line course. *As a reminder, continuing education hours cannot “roll over” to the next year.*

Enrollment in the MCAO, MAAO, or MMAO program fulfills the continuing education requirement for the years in which candidates are enrolled and are in good standing.

4. **Late Renewal and Escrow Policy:** Assessing Officers and Technicians who do not submit their annual renewal fee by December 31 may renew but are required to pay twice their regular annual renewal fee as a late fee on or before March 1 of the year immediately following the expiration of their certificate.

If there are unforeseen medical circumstances, including serious illness of the Assessor or serious illness or death of an immediate family member, that affect the ability of the Assessor to complete their continuing education or pay their required fee, the Assessor or their authorized representative may request the Commission place their certification in escrow until they are able to complete their requirements. The Commission advises that failure to complete continuing education requirements by October 31 or pay the required fee by December 31 is insufficient to request an escrow. Requests must be made in writing on Form 4819 and must include appropriate documentation of the special circumstances. Requests must be made on or before March 1 of the year immediately following the expiration of their certificate. A request to escrow a certificate must be made on an annual basis and expires annually on December 31. Requests for escrow may be emailed to Nancy Armstrong at [armstrongn@michigan.gov](mailto:armstrongn@michigan.gov).

5. **Available Continuing Education Courses:** A list of classes approved for continuing education credit is available on the Commission’s website. This list is updated regularly. If you would like to have a course approved for credit, please submit your request on Form 4738 found on the website. Supporting materials such as a timeline, syllabus, detailed course description, and instructor qualifications must be included. In addition to the contact information on the form, the request can be emailed to [tenbroeke@michigan.gov](mailto:tenbroeke@michigan.gov).

Continuing Education courses are approved annually from the beginning of the recertification cycle (November 1) through the end of the cycle (October 31). If no substantive changes are made to previously approved material, or a new sponsor or instructor are presenting previously approved material, Form 5203 may be submitted for approval without class materials.

All instructors of Commission approved continuing education courses must sign the instructor’s agreement prior to participants receiving credit for their attendance.

Assessing Officers should note that courses approved through the Department of Licensing

and Regulatory Affairs for appraiser or real estate continuing education does not guarantee the course is approved for assessing officer continuing education. The Commission will only approve courses related to mass appraisal or skills required in assessment administration, and may approve courses for less time than the course is scheduled to meet if the material covered deviates from related topics. If a course is not already on the Commission's list of approved courses, it is highly recommend that a request for credit be submitted prior to attending a course to ensure credit toward Assessor recertification. **Please allow a minimum of one month for review of a course.** Courses are approved for even hours only and will not be approved for less than four hours.

6. **2017 Recertification Continuing Education:** In order to recertify for **2017**, Assessing Officers and Technicians **must complete 16 hours of continuing education** through elective classes. These 16 elective hours of continuing education must be completed between November 1, 2015 and October 31, 2016. To encourage in-person learning and peer networking, only four (4) of the 16 hours of elective continuing education can be completed with an on-line course. *As a reminder, continuing education hours cannot "roll over" to the next year. No course taken prior to November 1, 2015 will be credited towards 2017 recertification requirements.*

As of the 2016 renewal cycle (November 1, 2014), the Commission no longer offers its own online continuing education programs.

Enrollment in the MCAO, MAAO, or MMAO program fulfills the continuing education requirement for the years in which candidates are enrolled and in good standing.

7. **2017 Recertification Fees:** The fee will remain at \$175 for recertification in 2017. Michigan Certified Assessing Technicians must pay a \$50 fee to be recertified for 2017.
8. **Certification Level Requirements:** Per MCL 211.10d, it is the responsibility of the Commission to determine the appropriate certification necessary for proper assessment of a local assessing unit or completion of equalization duties for a County. The required certification levels for a local unit or County reflect the expertise required to supervise the preparation of the assessment roll and/or County Equalization as determined by the Commission.

The State Equalized Value (SEV) of the local unit or county as finalized by the State Tax Commission is used to determine the certification level requirement for the following assessment year. The SEV approved at the May 26, 2015 State Tax Commission meeting determines 2016 certification level requirements. Any increase or decrease of 2015 SEVs will not affect 2016 certification level requirements. Local units and Counties are responsible for ensuring that the Assessor of Record or Equalization Director is properly certified in accordance with Commission guidelines. A list of the required 2016 certification level for each local unit and County is available on the Commission's website.

All units are advised that the SEV limit for an Assessor is the cumulative SEV of all units for which the Assessor is the Assessor of Record. The SEV limit for an Equalization Director is the cumulative SEV of all Counties in which the director supervises and all local units located outside the County in which the Director supervises the preparation of the assessment roll. Should an Assessor or Equalization Director exceed the SEV limit for his or her

certification level, all units and counties for which the Assessor or Equalization Director is responsible shall be deemed uncertified and jurisdiction of the roll assumed by the Commission with the costs of assuming jurisdiction charged to the local unit or county per MCL 211.10d.

9. **Certification Level Waivers:** Waivers for required certification levels are intended for temporary and extraordinary circumstances only, including recent personnel changes, current participation in a Commission educational program, or the inclusion of a high-value property that increases total SEV beyond the general character of the rest of the unit (e.g. a power plant in an agricultural Township). Waivers are granted to the local unit or County, not the individual Assessor or Equalization Director.

Waivers are approved on an annual basis but may be automatically granted or renewed for local units and Counties in which the Assessor or Equalization Director is enrolled in the MAAO (3) or MMAO (4) program. Waivers granted on the basis that the Assessor is a candidate in a Commission approved educational program will be reviewed periodically to ensure that the candidate remains in good standing. Waivers may be terminated at the discretion of the Commission if the Assessor or Equalization Director falls out of good standing.

Certification waivers are not intended to be a long-term solution or as a system to allow Assessors or Equalization Directors to increase the number of local units or Counties supervised. For this reason, waivers will be highly scrutinized for local units and Counties in which the Assessor or Equalization Director is responsible for multiple local units and/or Counties where a better solution might be for the Assessor to decrease the number of rolls supervised. Assessors who are not certified at the proper level are encouraged to attain proper certification or risk discipline. Local units and Counties are encouraged to hire at the appropriate level or risk assumption of the assessment roll or equalization duties by the State Tax Commission.

Because of the multiplicative nature of wind turbines on Commercial/Industrial/Utility SEV, the Commission will consider certification level waivers for multiple local units and Counties where the installation of wind turbines has increased the certification level requirements. A list of all wind turbine parcels should be included when sending a waiver request. Although waiver requests will be considered, the Commission reminds local units that assessment of multi-million dollar property requires significant expertise, particularly if assessments are appealed by wind turbine owners. The Commission therefore encourages local units to retain Assessors with the training and skill level to understand the complexities of these properties.

Waiver requests may be emailed to [tenbroeke@michigan.gov](mailto:tenbroeke@michigan.gov).

10. **Assessing Multiple Units:** Assessors and Equalization Directors shall be aware of their certification level limits when supervising preparation of assessment rolls in local units or Equalization in Counties. Should the combined SEV of all local assessment units and/or Counties supervised by an Assessor or Equalization Director exceed the certification limit of the Assessor or Equalization Director, all affected units will be considered uncertified and, per MCL 211.10f, will have their assessment roll or Equalization duties assumed by the State Tax Commission.

Assessors who sign multiple rolls are also reminded that when they sign an assessment roll, they are certifying that they adhered to the requirements of the Supervising Preparation of the Assessment Roll document for each unit. The Commission is concerned that some assessors may be supervising preparation of more assessment rolls than can be reasonably managed by one individual. For this reason, the Commission has asked its Certification Advisory Committee to explore options for limiting the number of assessment rolls a single assessor may supervise. Input from the assessing community on how to best address this concern is welcome.

Be advised that when an Equalization Director is responsible for more than one County, or for one or more Counties and one or more local assessment units located outside the County, the certification level required of the Equalization Director must be measured by using the combined SEV of all of the Counties and local assessment units for which that individual is responsible. The value of any local assessment unit within the County will not be added to the cumulative SEV as it is already included in the County SEV.

11. **Assessor of Record:** Assessors of Record and Equalization Directors are **required** to file Form 4689 **immediately upon** assumption of duty or departure from duty in a local unit or County equalization department. Failure to file Form 4689 timely may result in disciplinary action against the certified assessor. Backdated or altered forms are not acceptable.

Only the Assessor of Record may sign the assessment roll certification and the L-4022. Signing either document indicates that the assessor has met the requirements contained within the Supervising Preparation of the Assessment Roll document reproduced as item 15 in this Bulletin.

The signature of anyone other than the recorded Assessor of Record on the L-4022 filed with the Commission will result in both the recorded Assessor of Record *and* the signatory of the L-4022 being called before the Commission's Disciplinary Advisory Committee and will also result in the Commission assuming jurisdiction of the affected assessment roll(s).

Equalization Directors are asked to assist the State Tax Commission each winter by reviewing the list of current Assessors of Record provided to them by the Assessment and Certification Division. A timely and accurate response to this inquiry is required to assist in the identification of any potential problems *prior* to Commission action being necessary due to an improper signature on the L-4037 or L-4022.

12. **Assessor Contact Information:** It is extremely important that **all** Assessors remember to report *any* change in their contact information or assessing status on Form 4689. Not only is it vital for the Commission to know who the Assessor of Record is in each local unit and Equalization Director in each County, but this information is shared with the rest of the Bureau of Local Government and Michigan Tax Tribunal for their communications.
13. **Commission Communications:** Communicating effectively is a high priority of the State Tax Commission. The Commission uses GovDelivery to disseminate information in a timely and effective manner. All Assessors are expected to subscribe to GovDelivery in order to receive and review all notices, guidance, and Bulletins promulgated by the Commission. Many of these communications are also posted to the Tax Commission website. Information on how to subscribe is available on the State Tax Commission website at

www.michigan.gov/statetaxcommission (not a live link). Subscribers are responsible for updating their email if there are changes; Commission staff is not able to make any changes to email addresses.

14. **Contacts:** Treasury staff is available to assist and answer questions that any Assessor may have. The following are key contacts:

STC Main Number: 517-335-3429  
STC Fax: 517-241-1650

**Property Services Division Staff:**

**Nancy Armstrong**, 517-241-4890, armstrongn@michigan.gov; MCAT, MCAO, MAAO & MMAO Programs, MAAO Prerequisite Course Credit & Information, Conditional and Provisional Certification, Escrow of Assessor Certification, Senior Housing & Disabled Non-Profit Housing PILT (MCL 211.7d – PA 8 of 2010), Dear STaCy Tips, STC Website, Assessor’s Manuals, Bulletins, Q&As/Guidelines & Forms, General Questions.

**Heather Burris** 517-373-3302, burrish@michigan.gov; IFT and NEZ

**Heather Cole** 517-373-0675, coleh2@michigan.gov; Air & Water Pollution, OPRA, New Personal Property, Commercial Rehab, Commercial Facilities

**LaNiece Densteadt**, 517-335-2311, densteadtl@michigan.gov:

Property Classification, Computerized Tax Rolls, STC Meeting Agenda, PA 456 Non-Profit Housing Exemption, Inventory of STC Bulletins Memos and Letters, Audit of Minimum Assessing Requirement (AMAR) Reviews, Disabled Veteran’s Exemption (PA 161 of 2013).

**Barb Duncanson**, 517-373-8320, duncansonb@michigan.gov:

Education Questions, Continuing Education Credit, Assessor Certification Renewals/Fees, Personal Property Examiners, General Assessor Information

**Heather Frick** 517-335-3429, frickh@michigan.gov:

Questions regarding the State Tax Commission, Transfer of Ownership, Major Appeals, Legislative Matters, Assessor Complaints, State Tax Commission Court Matters, STC Annual Report, General Questions.

**April Griffin** 517-335-6519, griffina@michigan.gov; L-4154 Petitions

**Darcy Marusich** 517-335-1218, marusichd@michigan.gov; Millages, Truth in Taxation, Millage Rollbacks, School District Levies

**Chris Mida** 517-373-1950, PTE-Section@michigan.gov; Principal Residence Exemptions.

**Lori Parr** 517-373-3489, parrl@michigan.gov; Equalization

**Tim Schnelle** 517-373-6262, schnellet@michigan.gov; Personal Property, General Questions

**Kelli Sobel** 517-241-0917, sobelk2@michigan.gov; Reappraisals, Disabled Veteran’s Exemption (PA 161 of 2013), MCAT, MCAO, MAAO & MMAO Programs, Assessor’s Manuals, Audit of Minimum Assessing Requirement (AMAR) Reviews, General Questions.

**Kyle Ten Broeke** 517-335-2532, tenbroekkek@michigan.gov:

Audit of Minimum Assessing Requirement (AMAR) Reviews, Assessor Complaints, State Assessed DNR PILT Properties & Tax Roll, STC Annual Certification Level Requirements for Local Units & Counties, STC Continuing Education Course & Instructor Approval Requests, General Questions.

**Kevin VanGieson** 517-241-4338, vangiesonk@michigan.gov; Transfer of Ownership, Uncapping, Qualified Agriculture, State Assessed Properties, General Questions.

**Principal Residence Exemptions (PRE)** 517-373-1950

15. **Supervising Preparation of the Assessment Roll:** All Assessors are required to certify that they have met the requirements contained within the Supervising Preparation of the Assessment Roll document when signing their assessment roll certification and when signing the L-4022.

### **State Tax Commission Supervising Preparation of the Assessment Roll**

Michigan Compiled Law (MCL) 211.10d(9) states, “An Assessor who certifies an assessment roll in which he or she did not have direct supervision is guilty of a misdemeanor.” Assessors will be required to certify on an annual basis that they met the following guidelines when signing an assessment roll:

1. The Assessor must sign the pre-Board of Review assessment roll certificate for the current assessment year by the first Monday in March or by the date specified by charter for delivery of the assessment roll to the Board of Review.
2. The Assessor or the Assessor’s assistant(s) (under the direct supervision of the Assessor) must timely deliver the certified assessment roll (original hard copy) to the local Board of Review for its required March meetings.
3. The Assessor or the Assessor’s assistant(s) (under the direct supervision of the Assessor) must timely deliver an original hard copy of the assessment roll to the County Equalization Department. This assessment roll is to have attached a post-Board of Review certificate which must be signed by the Board of Review.
4. The Assessor or the Assessor’s assistant(s) (under the direct supervision of the Assessor) must timely provide a copy of the Assessor’s database to the County Equalization Department.
5. The Assessor must complete, sign (where applicable), and timely submit State Tax Commission Forms L-4021 and L-4022. These forms are to be submitted to the County Equalization Department and Form L-4022 is also to be submitted to the State Tax Commission.
6. The Assessor must file all required State Tax Commission and Equalization forms in a timely manner (in accordance with the State Tax Commission calendar and applicable statutes and administrative rules).

7. The Assessor or the Assessor's assistant(s) (under the direct supervision of the Assessor) must perform the following specific duties annually (if an assistant, the Assessor must have direct supervision in all of the following tasks):
  - a. Appraise and assess taxable property (including new construction and including ensuring the taxable value uncapping of property following transfers of ownership).
  - b. Ensure that all claims for exemptions are complete and valid and maintain proper records regarding approved exemptions and the denial of exemptions.
  - c. Prepare and maintain the assessment roll, property classifications, property descriptions, special act rolls and other assessment records and have an established procedure to update records on a regular basis.
  - d. Attend Board of Review meetings if requested by the Township.
  - e. Attend meetings with the public at the Township or City municipal office facility.
  - f. Assist legal counsel in the prosecution or defense of cases arising out of assessment administration activities.
  - g. Respond to all inquiries and appear before the Michigan Tax Tribunal (both Entire Tribunal and Residential Property and Small Claims Division) to defend property tax appeals.
  - h. Respond to all inquiries of the State Tax Commission in a timely manner.
  - i. Appear before the Township or City governing body when requested.
  - j. Conduct personal property canvasses.
  - k. Ensure the accuracy of land divisions and splits and combinations of parcels.
  - l. Respond to general inquiries for assessment records and inquiries for assessment records made under the Freedom of Information Act. Assessment records identified in MCL 211.10a must be made accessible and available for inspection and copying by the public regardless of the location of the records (e.g., local unit public offices, office/home of the Township supervisor, office/home of the Assessor, other). The Assessor must identify when records are available for inspection and copying as required by MCL 211.10a.
  - m. Provide reports to the Township or City governing body when requested.
  - n. Ensure that the mass appraisal methods and procedures employed are in compliance with requirements of the *Uniform Standards of Professional Appraisal Practice* and the State Tax Commission's *Assessor's Manual*.
8. Pursuant to MCL 211.10e, the Assessor or the Assessor's assistant(s) (under the direct supervision of the Assessor) must use only a current version of the State Tax Commission *Assessor's Manual* or other Commission approved manual.
9. Pursuant to MCL 211.10e, the Assessor or the Assessor's assistant(s) (under the direct supervision of the Assessor) must use and maintain the following assessment records:
  - a. Appraisal record card system
  - b. Personal property record system
  - c. Tax (cadastral) maps
  - d. Land value studies and maps
  - e. Economic condition factor determinations
  - f. Current year assessment roll
  - g. Photos of dwellings and outbuildings affixed to appraisal record cards and/or stored electronically using assessing software

- h. Homeowner's principal residence and qualified agricultural property exemption documents
  - i. Record of site visits to individual parcels
  - j. Historical assessment data
10. The Assessor or the Assessor's assistant(s) (under the direct supervision of the Assessor) must ensure that the assessment roll contains the following information:
- a. Name and address of property owner
  - b. Legal description or approved parcel identification number
  - c. School district code
  - d. Property classification
  - e. Assessed valuation
  - f. Capped valuation
  - g. Taxable valuation
  - h. Board of Review valuation column
  - i. Michigan Tax Tribunal and/or State Tax Commission valuation column
  - j. Homeowner's principal residence or qualified agricultural property exemption percentage
  - k. Date of last transfer of ownership
  - l. Leasehold improvements identifier, if applicable
11. The value of non-considered improvements (under MCL 211.27), if applicable. The Assessor or the Assessor's assistant(s) (under the direct supervision of the Assessor) must ensure that the true cash value on the appraisal record cards matches the true cash value indicated by the Assessor's value on the assessment roll.