

STATE OF MICHIGAN
DEPARTMENT OF TREASURYRICK SNYDER
GOVERNORNICK A. KHOURI
STATE TREASURER**Bulletin No. 11 of 2018**
Assessor Certification Level Requirements
August 21, 2018

TO: Assessors and Equalization Directors

FROM: State Tax Commission

SUBJECT: Assessor Certification Level Requirements

Pursuant to MCL 211.10d, it is the responsibility of the Commission to determine the appropriate certification level necessary for proper assessment of a local assessing unit and to determine the appropriate certification level necessary for proper completion of equalization duties for a County.

The required certification levels for a local unit or a County reflect the expertise required by an Assessing Officer of Record to supervise the preparation of the assessment roll as determined by the Commission or appropriate certification level necessary for proper completion of equalization duties for a County as determined by the Commission.

- 1. Assessor of Record Certification Level Requirements:** Certification level requirements for local assessing units are determined using the immediately preceding year's State Equalized Values (SEV). As an example, required certification levels for 2019 are determined using the 2018 SEVs.

Local units are responsible for ensuring that the Assessor of Record is properly certified in accordance with Commission guidelines. A list of the required certification level for each local unit 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. Should an Assessing Officer exceed the SEV limit for his or her certification level, all units for which they are the Assessor of Record shall be deemed uncertified and jurisdiction of the assessment roll(s) will be assumed by the Commission. The cumulative SEV utilized for determining the certification level requirements in a given year is the sum of the SEVs found on the published list on the Commission's website under the *Assessor Certification Levels* tab.

Assessors are advised that contractual agreements between a local unit and an Assessing Officer, or a County and an Equalization Director, do not negate the statutory requirements of an Assessing Officer or an Equalization Director as outlined within this Bulletin and the *Supervising Preparation of the Assessment Roll* document.

- 2. Equalization Director Certification Level Requirements:** To hold the position of an Equalization Director, the Assessing Officer must hold either a MAAO or MMAO certification. The required level for an Equalization Director for a County, or for an Equalization Director that is also the Assessor of Record for one or more local assessment units within the same County, is determined by the highest level of certification required by the local assessing units within the County. If the local units within a County have a certification level requirement of an MCAO or an MAAO, the Equalization Director for the County must hold a MAAO certification level or higher. If a County contains a local unit which has a MMAO certification level requirement, the Equalization Director for the County must be certified as a MMAO.

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 combined SEV for all local units for which the individual is responsible determines the certification level requirement for each of those units of government. If an assessing unit extends into more than one County, the County can request a waiver if the certification level requirement of the local assessing unit's SEV within the requesting County does not exceed the MAAO certification level requirements.

Should an Equalization Director exceed the limit for his or her certification level, the County for which the Assessing Officer holds the position of Equalization Director shall be deemed uncertified and jurisdiction of completion of equalization duties will be assumed by the Commission.

- 3. Certification Level Waivers:** Certification level waivers are intended for temporary and extraordinary circumstances only, including recent personnel changes, current participation in a Commission education program, or the inclusion of a high-value property that increases the total SEV of a local unit 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 Assessing Officer or Equalization Director.

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

Certification waivers will not be granted to allow Assessing Officers or Equalization Directors to increase the number of local units or Counties supervised. Waivers for local units and Counties in which the Assessing Officer or Equalization Director is responsible for multiple local units and/or Counties will be highly scrutinized and may result in a determination that the Assessing Officer or Equalization Director decrease the number of rolls supervised. 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 repetitive nature of wind turbines on Commercial/Industrial/Utility SEV, the Commission will consider certification level waivers for local units where the installation of wind turbines has increased the certification level requirement. A list of all wind turbine parcels located in the local unit is required to be included when submitting 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 Assessing Officers with the training and skill level to understand the complexities of these properties.

A County that has been determined to require a MMAO Equalization Director based solely on containing a portion of a MMAO local unit that is split between another County, may request a waiver for reduction of the certification level requirement if the portion of the local unit's SEV within the requesting County does not exceed the MMAO certification level requirement as determined by the Commission.

An application for waiver must be made in writing utilizing Form 4742, *State Tax Commission Application for Waiver of Local Unit Certification Level* or Form 4826, *State Tax Commission Application for Waiver of County Certification Level*. The appropriate form and required documentation may be emailed to the Commission at State-Tax-Commission@michigan.gov.

- 4. Assessor of Record:** Assessing Officers of Record and Equalization Directors are **required** to inform the State Tax Commission when assuming the position of a local unit assessor and/or county equalization director. Assumption of these duties are communicated by the Assessing Officer of Record or Equalization Director filing Form 4689, *Request for Changes in Personal or Employment Information for a Certified Assessor*, with the State Tax Commission within 30 days of assumption of duty or the departure from duty. It is recommended that the form be emailed to the Commission at State-Tax-Commission@michigan.gov. Failure to properly file Form 4689 within 30 days of assumption of duty or departure from duty may result in disciplinary action. Backdated or altered forms are **not** acceptable.

Form 2691 (L-4037), *Assessment Roll Certification* may only be signed and certified by the official Assessing Officer of Record that is on file with the State Tax Commission. By signing the form, the Assessing Officer of Record certifies they have met the requirements contained within the *Supervising Preparation of the Assessment Roll* document, which is available on the STC website. The signature of anyone other than the official Assessor of Record on the L-4037 may result in both the recorded Assessing Officer of Record *and* the signatory of the L-4037 being called before the Commission's Assessor Disciplinary Advisory Committee and may also result in the Commission assuming jurisdiction of the affected assessment roll(s).

The State Tax Commission annually provides Equalization Directors with a list of current Assessing Officers of Record within their County. Directors are asked to review the list and to timely respond ensuring accurate information regarding the Assessing Officers within their County is on file with the Commission. This process assists to ensure that accurate and necessary information is on file with the Commission and assists to identify potential

problems *prior* to the Commission taking action due to possible improper signature on Form L-4037.

- 5. Assessor Contact Information:** It is extremely important that *all* Assessing Officers report *any* change in their contact information or assessing status on Form 4689, *State Tax Commission Request for Changes in Personal or Employment Information for a Certified Assessor*, within 30 days of a change. Not only is it vital for the Commission to know who the Assessing Officer of Record is in each local unit and the Equalization Director in each County, but this information is shared with the rest of the Bureau of Local Government and Michigan Tax Tribunal for distribution of their communications. Form 4689 may be completed and emailed directly to the Commission at State-Tax-Commission@michigan.gov.
- 6. Commission Communications:** Communicating effectively is a high priority of the State Tax Commission. The Commission uses the electronic GovDelivery system to disseminate information in a timely and effective manner. All Assessing Officers are required 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 State Tax Commission website. Information on how to subscribe is available on the State Tax Commission website under the *Assessor & Taxpayer General Information* tab. Subscribers are responsible for updating changes to their email; Commission staff is unable to make these changes.