



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

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Bulletin No. 14 of 2017
Assessor Certification
August 29, 2017

TO: All Certified Assessing Officers and Technicians

FROM: The State Tax Commission

SUBJECT: Assessor Certification Requirements for the 2018 and 2019 Years

The purpose of this Bulletin is to provide Assessing Officers and Technicians with important information regarding certification and to outline the recertification requirements for the 2018 and 2019 years.

- 1. 2018 Recertification:** All Michigan Certified Assessing Technicians (MCAT), Michigan Certified Assessing Officers (MCAO), Michigan Advanced Assessing Officers (MAAO) and Michigan Master Assessing Officers (MMAO) must complete 20 hours of continuing education by October 31, 2017 and pay their recertification fee by December 31, 2017 in order to be certified for the 2018 year. Assessing Officers and Technicians are encouraged to check their renewal credit status on the State Tax Commission (Commission) website report located under the *Assessor Education and Certification* tab prior to the deadline.

Assessing Officers and Technicians who have successfully completed their 20 hours of required continuing education as of October 31, 2017 will be sent the annual certification 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 fully complete the required 20 hours of continuing education by October 31, 2017 will become uncertified as of December 31, 2017.

Assessing Officers and Technicians who complete their continuing education by October 31, 2017, but do not pay their annual renewal fee by the December 31, 2017 deadline, will receive one written notification that they are delinquent in their payment and will be given until March 1, 2018 to make full payment along with a late fee of twice the regular renewal fee. If the full payment and late fee are not received (postmarked) by the Commission by the March 1, 2018 deadline, the Assessing Officer or Technician will no longer be certified. Assessing Officers will be required to recertify at the entry level and complete the required educational requirements to achieve certification. Technicians must retake the MCAT course and pass the MCAT exam for recertification. There is no additional appeal process after the March 1, 2018 deadline.

- 2. 2018 Continuing Education Requirements:** In order to be eligible to renew certification for 2018, Assessing Officers and Technicians must complete 20 hours of continuing education through Commission approved continuing education courses. The 20 hours of continuing education must be completed between November 1, 2016 and October 31, 2017. *As a reminder, continuing education hours cannot “roll over” to the next year and assessing officers and technicians may not complete the same course in the same renewal cycle or two years in a row to receive continuing education credit. It is recommended that assessors verify that a course is eligible to receive continuing education credit prior to enrolling for the course.*
- 3. 2018 Recertification Fees:** All Assessing Officers who have completed their continuing education requirements must pay a fee of \$175 to recertify for the 2018 year. All Technicians who have completed their continuing education requirements must pay a fee of \$50 to recertify for 2018. The deadline for submitting payment in full to the Commission for recertification is December 31, 2017 (postmarked is acceptable).
- 4. Late Renewal:** The Commission’s Late Renewal Policy allows eligible Assessing Officers who do not submit the \$175 annual renewal fee and eligible Technicians who do not submit the \$50 annual renewal fee by the December 31 deadline, one opportunity for late renewal by paying twice the annual renewal fee. Assessing Officers are eligible for late renewal only if the 20 hours of approved continuing education is completed by the October 31 deadline. Technicians are eligible for late renewal only if the 20 hours of approved continuing education is completed by the October 31 deadline. The late renewal fee must be received on or before March 1 of the year immediately following the December 31 expiration of the certificate (postmarked is acceptable).
- 5. Escrow Policy:** The Commission’s Escrow Policy allows an Assessing Officer or Technician who experiences unforeseen medical circumstances, including serious illness of the Assessor or serious illness or death of an immediate family member, that affect the ability to complete their continuing education or pay their required fee by the deadline, the ability to request the Commission place their assessor certification in escrow until they are able to complete their recertification requirements. A request may be submitted by an authorized representative as necessary. Requests must be made in writing on or before March 1 of the year immediately following the expiration of their certificate utilizing Form 4819 and must include appropriate documentation of the special circumstances. A request to escrow a certificate must be made on an annual basis and expires December 31. Form 4819 and documentation can be emailed to State-Tax-Commission@michigan.gov. Failure to complete continuing education requirements by October 31 or pay the required fee by December 31 are considered insufficient reasons to request to escrow a certificate.
- 6. Assessor Continuing Education Courses:** A list of classes approved for continuing education credit is available on the Commission’s website under the *Assessor Education and Certification* heading. This list is updated regularly. If you would like to have a course approved for credit, please submit your request on Form 4738, *State Tax Commission Application for Assessor Continuing Education Course Approval*, found on the Commission’s website.

Continuing education courses for Assessing Officers are approved annually for the current renewal cycle by utilizing Form 4738. Approvals begin November 1 and expire October 31. Courses are approved for even hours only and will not be approved for less than four (4) hours. All requests MUST be submitted 30 days prior to the start date of the course.

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 Michigan assessment administration, and may approve courses for less time than the course is scheduled to meet if the material deviates from assessment related topics. If a course is not on the Commission's *Approved Continuing Education Course* list, Form 4738, and all required documentation may be submitted for review 30 days prior to the start date of the course.

Beginning with the 2019 renewal cycle, the State Tax Commission will also pre-approve International Association of Assessing Officers (IAAO), American Society of Appraisers (ASA) and the Appraisal Institute (AI) educational courses related to qualifying assessing topics.

7. **2019 Certification Requirements:** In order to recertify for 2019, Assessing Officers must complete 16 hours of continuing education through Commission pre-approved continuing education courses. Michigan Certified Assessing Technicians must complete the annual State Tax Commission *Key Topics for Assessors* four (4) hour continuing education course in order to be eligible for recertification for 2019. These continuing education hours must be completed between November 1, 2017 and October 31, 2018. To encourage in-person learning and peer networking, only eight (8) of the 16 hours of elective continuing education can be completed with an approved online course. *As a reminder, continuing education hours cannot "roll over" to the next year. Assessing Officers are not eligible to receive continuing education credit if they complete the same course in the same renewal cycle or the same course is completed in two consecutive renewal cycles for continuing education credit.*
8. **2019 Recertification Fees:** The fee will remain at \$175 for recertification in 2019. Michigan Certified Assessing Technicians must pay a fee of \$50 to be recertified for 2019. The deadline for submitting full payment to the Commission for recertification is December 31, 2018.
9. **Assessor of Record Certification Level Requirements:** According 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. The required certification levels for a local unit reflect the expertise required by an Assessing Officer of Record to supervise the preparation of the assessment roll as determined by the Commission.

Certification level requirements for local assessing units are determined using the immediately preceding year's State Equalized Values (SEV). Therefore, required certification levels for 2018 have been determined using the 2017 SEVs. A decrease in value

from the previous year that results in an SEV for the current year that is lower than the limit indicated in that year's guidelines does not reduce the certification level required by the local unit. Conversely, an increase in value from the previous year that results in an SEV for the current year that is greater than the limit indicated in that year's guidelines does not increase the certification level required by the local unit.

Local units are responsible for ensuring that the Assessor of Record is properly certified in accordance with Commission guidelines. A list of the required 2018 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.

10. Equalization Director Certification Level Requirements: Per MCL 211.10d, it is the responsibility of the Commission to determine the appropriate certification level necessary for proper completion of equalization duties for a County. The required certification levels for a County reflect the expertise required to supervise the preparation of County Equalization as determined by the Commission. To hold the position of an Equalization Director, the Assessing Officer must hold either a MAAO or MMAO certification.

In 2017, the Commission approved that the required level for an Equalization Director is more appropriately based on the highest level of certification required by the local assessing units within the County. If all local units within a County have a certification level requirement that does not exceed 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.

11. Assessing Multiple Units: Assessing Officers who are supervising preparation of an assessment roll in multiple local units or Equalization Directors completing equalization duties in multiple Counties are required to be aware of their certification level limits when supervising preparation of assessment rolls. The Commission is concerned that Assessing Officers and Equalization Directors may be performing assessment administration duties that exceed the ability of a single Assessing Officer or Equalization Director and may produce results that are not uniform and equitable.

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.

12. 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.

- 13. Assessor of Record:** Assessing Officers of Record and Equalization Directors are **required** to file State Tax Commission Form 4689, *Request for Changes in Personal or Employment Information for a Certified Assessor*, within 30 days of assumption of duty or departure from duty in a local unit or County Equalization Department. It is recommended that the form be emailed to the Commission at State-Tax-Commission@michigan.gov. Failure to file Form 4689 within 30 days of the change may result in disciplinary action against the Assessing Officer. Backdated or altered forms are **not** acceptable.

Only the Assessing Officer of Record may sign Form 2691 (L-4037), *Assessment Roll Certification* and Form 607 (L-4022), *Report of Assessment Roll Changes and Classification*. Signing either document indicates that the Assessing Officer has met the requirements contained within the *Supervising Preparation of the Assessment Roll* document which is included as number 17 within this Bulletin.

The signature of anyone other than the recorded Assessing Officer of Record on the L-4022 filed with the Commission will result in both the recorded Assessing Officer of Record *and* the signatory of the L-4022 being called before the Commission's Assessor Disciplinary Advisory Committee and will 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 also assists to identify potential problems *prior* to the Commission taking action due to possible improper signature on Form L-4037 and/or L-4022.

- 14. 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.

15. 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 General Information* tab. Subscribers are responsible for updating changes to their email; Commission staff is unable to make these changes.

16. Contacts: Staff is available to assist Assessing Officers with questions. The following are key contacts:

STC Main Number: 517-335-3429 (ext. 5)
STC Fax Number: 517-241-1650
STC Website: www.michigan.gov/statetaxcommission

Property Services Division Staff:

Nancy Armstrong, 517-241-4890, armstrongn@michigan.gov; Assessor Continuing Education, Escrow of Assessor Certification, Senior Housing & Disabled Non-Profit Housing PILT (MCL 211.7d – PA 8 of 2010), Poverty Exemptions (MCL 211.7u), Dear STaCy Tips, Bulletins, Q&As/Guidelines & Forms, SEV Certification Levels, General Questions

LaNiece Densteadt, 517-335-2311, densteadtl@michigan.gov; Property Classification Appeals, Computerized Tax Rolls, Computerized Assessment Rolls, STC Meeting Agenda and Minutes, Inventory of STC Bulletins, Memos and Letters, Audit of Minimum Assessing Requirement (AMAR) Reviews, Disabled Veteran's Exemption, Assessor Complaints

Barb Duncanson, 517-373-8320, duncansonb@michigan.gov; Recertification, Renewal Hours, Exam Schedule, Certification Renewal Fees, PPE Certificate Process

Heather Frick 517-335-3429, frickh@michigan.gov; Questions regarding the State Tax Commission, Legislative Matters, Assessor Complaints, STC Annual Report, STC Annual Certification Level Requirements for Local Units & Counties

April Griffin 517-335-6519, griffina@michigan.gov; Omitted & Incorrectly Reported Property Process and Petitions (MCL 211.154, 211.155 and 211.156)

Daniel Holland 517-373-6465, hollandD1@michigan.gov; Equalization, L-4027i Interim Status Report, General Questions

Janay Jenkins 517-373-3302, jenkinsj5@michigan.gov; IFT and NEZ

Emily Leik 517-373-0675, LeikE@michigan.gov; Air & Water Pollution, OPRA, New Personal Property, Commercial Rehab, Commercial Redevelopment Act, Charitable Non-Profit Housing

Darcy Marusich 517-335-1218, marusichd@michigan.gov; Millages, Truth in Taxation, Millage Rollbacks, School District Levies, State Assessed Telephones, General Questions
Chris Mida 517-373-1950, PTE-Section@michigan.gov; Principal Residence Exemptions
Kari Miles 517-241-8739, milesk1@michigan.gov; Major Property Tax Appeals, Assessor Complaints, State Tax Commission Court Matters, General Questions.
Charles Olney 517-241-2444, olneyc1@michigan.gov; State Assessed Property, DNR PILT Roll, General Questions
Lori Parr 517-373-3489, parrl@michigan.gov; Equalization
Tim Schnelle 517-373-6262, schnellet@michigan.gov; Personal Property, Transfer of Ownership, Uncapping, Qualified Agricultural Questions, State Assessed Properties, General Questions
Kelli Sobel 517-241-0917, sobelk2@michigan.gov; Assessor Education Programs (MCAT, MCAO, MAAO, and MMAO), Reappraisals, Disabled Veteran's Exemption, Assessor's Manuals, AMAR Reviews and General Questions
Equalization: Equalization@michigan.gov
Essential Services Assessment (ESA): ESAQuestions@michigan.gov, 517-241-0310, www.michigan.gov/esa
L-4154 Petitions: Treas-154Petitions@michigan.gov
Principal Residence Exemptions (PRE): 517-373-1950

- 17. Supervising Preparation of the Assessment Roll:** All Assessors of Record 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 Form 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." When signing the assessment roll, Assessors of Record are required to annually certify that they have met the following guidelines:

1. Form 4689, *STC Request for Changes in Personal or Employment Information for a Certified Assessor*, must be filed with the State Tax Commission by the certified assessor within 30 days of becoming the Assessor of Record for a local unit of government or Equalization Director for a county, or when a change in contact information occurs.
2. 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.
3. The assessor or the assessor's assistant(s) must timely deliver the certified assessment roll (original hard copy) to the local Board of Review for its required March meetings.

4. The assessor or the assessor's assistant(s) 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.
5. The assessor or the assessor's assistant(s) must timely provide a copy of the assessor's database to the County equalization department.
6. 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.
7. 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).
8. The assessor or the assessor's assistant(s) 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. 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.
 - c. Attend Board of Review meetings if requested by the Township or City.
 - d. Attend meetings with the public at the Township or City municipal office facility.
 - e. Assist legal counsel in the prosecution or defense of cases arising out of assessment administration activities.
 - f. Appear before the Michigan Tax Tribunal (both Entire Tribunal and Residential Property and Small Claims Division) to defend property tax appeals.
 - g. Appear before the Township or City governing body when requested.
 - h. Conduct personal property canvasses.
 - i. Ensure the accuracy of land divisions and splits and combinations of parcels.
 - j. 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.
 - k. Provide reports to the Township or City governing body when requested.
 - l. 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*.

9. Pursuant to MCL 211.10e, the assessor or the assessor's assistant(s) must use only a current version of the State Tax Commission *Assessor's Manual* or other STC approved manual.
10. Pursuant to MCL 211.10e, the assessor or the assessor's assistant(s) must use, maintain and calculate as necessary, 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
11. The assessor or the assessor's assistant(s) 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
 - m. The value of Mathieu Gast non-considered improvements (under MCL 211.27), if applicable
12. The assessor or the assessor's assistant(s) 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.