

**State Tax Commission
Michigan Certified Assessing Officer (MCAO)
Program Summary**

MCAO certified individuals may act as the assessor of record for a local unit and sign an assessment roll with a State Equalized Value (SEV) as specified in the STC Certification Level Requirements available on the STC website.

In order to become a Michigan Certified Assessing Officer, individuals must enroll in the STC six month, online/lecture hybrid program. This program is offered in Lansing in January and June, and in Marquette also in January and June. Additionally, a session will be held in Big Rapids in May of each year. Applications for January programs will be accepted from October 1 through November 1. Applications for the May program will be accepted from January 2 to February 2. Applications for June programs will be accepted from March 1 through April 1. Each program is limited to a maximum of 35 students. Each application requires payment of a non-refundable \$50 application fee. The cost of the 6 month program is \$1,000.

The online/lecture hybrid program covers seven learning modules. Students must participate in online assignments, attend ten mandatory classroom instruction sessions held on Saturdays from 8:00 AM to 5:00 PM and pass the comprehensive examination. Program instruction will focus on providing the student with the necessary knowledge to successfully achieve MCAO certification. In order to sit for the exam, student participation, completion of online work and attendance at all classroom sessions is mandatory.

Examination and Certification:

MCAO certification is achieved by passing a comprehensive exam given in two parts covering the seven modules. The exam is offered online at a designated time.

Module 1: Appraisal Concepts (Cost and Sales) – 25 Questions

Module 2: Valuing Residential and Agricultural Real Property – 100 Questions plus 15 additional questions involving completion of a residential record card.

Module 3: Valuing Commercial/Industrial Real Property – 25 Questions

Section 1 Exam Covering Modules 1, 2 and 3

Module 4: Equalization Process – 25 Questions

Module 5: Exemptions and Transfer of Ownership – 25 Questions

Module 6: Property Tax Administration – 25 Questions

Section 2 Exam Covering Modules 4, 5, 6

Students must receive a score of 75% or higher on each section of the exam. Students who achieve a passing score will be issued their MCAO Certification. Students who meet the minimum program participation requirement will be automatically issued full continuing education credit hours for the current assessor renewal cycle and the first year recertification fee is waived.

Students who achieve below 75% on any section of the exam will have one opportunity to retake those sections they have not passed. If a passing score is not obtained following the retake exam, options are exhausted, and the student may reapply to a future MCAO program.

STC Education Contact:

Please call (517) 335-3429 and select option 4 for assistance and information regarding Michigan Certified Assessing Officer education and certification or email the State Tax Commission at State-Tax-Commission@michigan.gov.