

# State Tax Commission



## Michigan Master Assessing Officer (MMAO) Self-Paced Course Organization Program Packet

On December 16, 2015, the State Tax Commission approved the opportunity for organizations, defined as associations and educational institutions, to sponsor and directly offer Michigan Master Assessing Officer education courses to assessing officers who possess a valid MAAO certificate. To assist organizations, this *MMAO Organization Program Packet* provides a detailed overview of the requirements of the application process.

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**State Tax Commission**  
**Michigan Master Assessing Officer Self-Paced Course**  
**Guidelines for Sponsoring the MMAO Course**

An organization wishing to sponsor and offer an MMAO course, must complete all documents contained within this *MMAO Organization Program Packet (Organization Application, Organization Security Agreement, Instructor Agreement and Agreement to Proctor an Examination)* and submit the completed packet to the State Tax Commission. Complete packets will be reviewed and written notification of approval or denial will be provided to the organization. Incomplete or altered packets will be returned unprocessed. A denial will be accompanied by the reason for the denial. The *Student Registration Form* is to be submitted at a later date. To process a request, a complete *MMAO Organization Program Packet* must be received by the State Tax Commission no less than 60 days prior to the begin date of the MMAO course.

The designated contact person for the organization will complete the *MMAO Organization Application* and the *Organization Security Agreement*. The selected instructor will complete the *Instructor Agreement*, and either the contact person for the organization or the instructor for the MMAO course may request approval to proctor the MMAO course exam at the conclusion of the course by completing the *Agreement to Proctor an Examination*.

The organization is responsible for securing a qualified instructor. Determination that an instructor is qualified to instruct an STC MMAO course falls under the purview of the STC and will be based upon the written information submitted with the *Instructor Agreement*. Organizations who would like assistance securing a qualified instructor may contact the STC.

If approved to offer the course, the contact person for the organization will be provided with an electronic version of the STC MMAO course material, hard copies of secured MMAO course exams and a sign-in sheet. As indicated in the attached *Organization Security Agreement*, the contact person for the organization is required to secure the course material and exams and agrees to distribute the MMAO course material and exams only to students who have properly and timely registered for the course specified in the *MMAO Organization Application*. MMAO courses must be offered providing a minimum of 40 hours of coursework, which includes classroom instruction and the examination.

The contact person for the organization must provide the STC with a copy of the completed registration form and \$50 exam fee for each student no later than three (3) weeks prior to the start date of the class. The STC is unable to offer exceptions to this deadline due to the time required to compile the secured exams and timely deliver them to the organization. Student registration forms that are not provided to the STC by the deadline will not be permitted to take the course exam and will not receive course credit. Timely submission of the student registration forms and fees to the STC is essential in ensuring the success of the course offering. The STC will provide to the contact person for the organization a secure course exam for every student whose registration is timely received.

Secure MMAO course exams and the completed course sign-in sheet must be returned to the STC by the contact person, using the overnight-mail envelope(s) provided, no later than the day after the course is completed. The STC will grade the exams and provide students with a pass/fail notification letter, appropriate MMAO course credit and assessor renewal credit. Two weeks after completion of the course, the contact person for the organization may request to be provided with an overall pass/fail rate for the course. Individuals who fail an examination must repeat the course in order to be eligible to retake the exam.

Please contact Nancy Armstrong at [armstrongn@michigan.gov](mailto:armstrongn@michigan.gov) for assistance and information regarding sponsoring a State Tax Commission Michigan Master Assessing Officer Course.

**State Tax Commission  
 Michigan Master Assessing Officer Self-Paced Course  
 Organization Application**

The State Tax Commission is pleased to assist organizations, defined as associations and educational institutions, in offering a Michigan Master Assessing Officer Self-Paced Course. Successful completion of the course and exam will result in the State Tax Commission issuing students Michigan Master Assessing Officer course credit. In order to process a request, a complete *MMAO Organization Program Packet* must be received by the State Tax Commission no less than 60 days prior to the begin date of the course.

- MMAO Courses include:
- Advanced Market Analysis
  - Advanced Income Approach
  - Advanced Study in Depreciation
  - Appraisal Review
  - Property Tax Administration

<b>Organization Name</b>	<b>Declare Type of Organization</b> Association: _____ Educational Institute: _____
<b>Name of Contact Person Representing the Organization</b>	
<b>Mailing Address</b>	<b>City, State and ZIP Code</b>
<b>Daytime Phone Number of Contact Person</b>	<b>E-Mail Address of Contact Person</b>
<b>Name of Course</b>	<b>Location where course will be held</b>
<b>Date(s) Course will be held</b>	<b>Instructor Name (Must be MMAO certified)</b>
<b>Certification:</b> <i>I hereby certify that all the information contained within, and attached to, this Organization Application Packet is true and accurate to the best of my knowledge, information and belief. I acknowledge and agree to abide by the State Tax Commission's Guidelines for Sponsoring the MMAO Course.</i>	
<b>Signature of Contact Person</b>	<b>Date</b>

The sponsoring organization will receive writing notification of approval or denial. To obtain additional information regarding sponsoring an MMAO course, please contact Nancy Armstrong by email at [armstrongn@michigan.gov](mailto:armstrongn@michigan.gov).

**Submit the completed MMAO Organization Program Packet to:**

State Tax Commission  
 MMAO Course  
 PO Box 30471  
 Lansing, MI 48909

**State Tax Commission**  
**Michigan Master Assessing Officer Self-Paced Course**  
**Organization Security Agreement**

**Terms of Agreement:**

The State Tax Commission requires that an organization that sponsors and offers a Michigan Master Assessing Officer course utilize only State Tax Commission approved material and examinations. Eligibility to register and participate in a MMAO Self-Paced course is determined by the student's possession of a valid MMAO certificate.

As part of the preparation for offering MMAO courses, an organization may have access to restricted course information. In order to protect the integrity of the MMAO education process, organizations are prohibited from releasing any MMAO course material unless expressly allowed by the State Tax Commission and must agree to provide appropriate security of the course material and examinations throughout the process of offering the course.

State Tax Commission examinations are provided to the organization for proctoring in secure envelopes, which may only be opened by the student who is eligible to take the exam. Once the student completes the exam, the student will place the completed exam in a return envelope provided by the State Tax Commission and secure it with a confidential sticker. Exams are not to be opened by the contact person, instructor or organization. Tampering with a State Tax Commission's MMAO course examination is prohibited and may jeopardize the organization's further ability to sponsor STC courses.

**Acknowledgement and Acceptance of Terms:**

As the contact person for the sponsoring organization, I agree to secure the MMAO course material and examinations to the best of my ability. I agree not to distribute MMAO course material or exams to any person other than the students who have timely registered for the course with our organization. I will verify the registrants who will receive the course material and exams from our organization by providing the State Tax Commission with a copy of all student registration forms at least two weeks prior to the start date of the course. I agree that the \$50 fee per exam will be sent to the State Tax Commission for each registered student who will take the exam.

By signing below, I acknowledge the full right and authority to enter into this *Organization Security Agreement* and accept and agree, within my ability, to the terms as stated. This *Organization Security Agreement* is effective throughout the MMAO course and exam as indicated below. I also acknowledge that our organization may be removed as a sponsoring organization by the State Tax Commission and prohibited from sponsoring further State Tax Commission courses if I do not abide by the above stated terms.

<b>Printed Name of Organization Contact Person</b>	<b>Title</b>
<b>Signature of Contact Person</b>	<b>Date</b>
<b>Name of MMAO Course</b>	<b>Date(s) Course will be held</b>
<b>Date(s) of MMAO Course</b>	<b>Date of MMAO Course Exam</b>

# State Tax Commission

## Michigan Master Assessing Officer Self-Paced Course

### Instructor Agreement

**Terms of Agreement:**

The State Tax Commission requires an instructor of a Michigan Master Assessing Officer course be certified at the MMAO level and conduct themselves with integrity throughout the teaching assignment. An appropriate professional relationship should be maintained with students both in and outside the classroom. It is the direction of the State Tax Commission that the instructor strive to establish a positive learning environment within the classroom.

Harassment and/or discriminatory behavior within the classroom based on race, ethnicity, sex or physical disability is expressly prohibited. The instructor is expected to actively discourage such behavior from occurring within the classroom and directly report such behavior to the State Tax Commission.

State Tax Commission course material and examination must be utilized in the instruction of an MMAO course. MMAO courses must be offered providing a minimum of 40 hours of coursework, which includes classroom instruction and the examination.

As part of the preparation for an MMAO instructor assignment, the instructor will have access to restricted course material and information. To protect the integrity of the education process, the instructor is prohibited from releasing any STC MMAO course information unless expressly allowed by the State Tax Commission.

**Acknowledgement and Acceptance of Terms:**

By signing below, I acknowledge the full right and authority to enter into this *Instructor Agreement* and accept and agree, within my ability, to the terms and conditions as stated. This *Instructor Agreement* is effective for the course and date(s) indicated below. I also acknowledge that I may be removed as an instructor for State Tax Commission courses and may be prohibited from providing further instruction for STC courses if I do not uphold the terms as stated within this *Instructor Agreement*.

<b>Printed Name of Instructor</b>	<b>MMAO Certification No.</b>  R-
<b>Signature of Instructor</b>	<b>Date</b>
<b>Name of MMAO Course</b>	
<b>Date(s) of MMAO Course</b>	<b>Date of MMAO Course Exam</b>
<p><b>Please Submit the Following Documentation with this Instructor Agreement:</b></p> <p>Current resume: Yes ____ No ____ (If no, indicate the reason)</p> <p>List of courses I have instructed in the last five years: Yes ____ No ____</p>	

**State Tax Commission**  
**Michigan Master Assessing Officer Self-Paced Course**  
**Agreement to Proctor an Examination**

**Terms of Agreement:**

In order for an organization to proctor a State Tax Commission MMAO exam, the approved proctor must agree to assume responsibility for the security of the MMAO course exams by completing the *Agreement to Proctor an Examination*. MMAO exams may be proctored by the contact person for the organization or by the approved instructor for the course.

An exam packet is provided to the contact person of the organization. The exam packet will include; instructions for the proctor, instructions for the students, a sign-in sheet and individual secure exam envelopes for each student whose registration and payment was timely received by the STC. The individual secure envelopes may only be opened by the student who is eligible to take the exam. Once the exam is completed by the student, the student will place the completed exam in the return envelope provided by the STC and secure it with a confidential sticker. Secure exams may not be opened by the contact person, instructor or organization. Tampering of secured MMAO course exams may jeopardize the organization's further ability to sponsor STC courses and may result in further action by the State Tax Commission. Secured MMAO exams are required to be returned to the STC by the contact person no later than the day after the course is completed.

**Acknowledgement and Acceptance of Terms:**

As part of the preparation for proctoring an examination, I will have confidential exam information in my possession. To protect the integrity of the MMAO exam, I acknowledge that I am strictly prohibited from opening or reviewing the exams and agree to maintain the security of the exams during my proctor.

By signing below, I acknowledge the full right and authority to enter into this *Agreement to Proctor an Examination* and accept and agree, within my ability, to the terms and conditions as stated. This *Agreement to Proctor an Examination* is effective for the course and dates below. I also acknowledge that I may be prohibited from providing further instruction or proctoring of exams for State Tax Commission courses if I do not uphold the terms as stated within the Agreement.

<b>Printed Name of Contact Person</b>	<b>Printed Name of Instructor</b>
<b>Name of Person Proctoring the Exam</b>	<b>Signature of Proctor</b>
<b>Date Signed</b>	<b>Name of MMAO Course</b>
<b>Date(s) of MMAO Course</b>	<b>Date of MMAO Course Exam</b>

## State Tax Commission Michigan Master Assessing Officer Course Student Registration Form

The State Tax Commission is pleased to offer a Michigan Master Assessing Officer (MMAO) Course through the **insert organization name** on **insert dates** at **insert location and address**. Eligibility to register and participate in a MMAO Self-Paced course is determined by the student's possession of a valid MMAO certificate.

Students who attend the MMAO course **and** successfully pass the MMAO course examination with a score of 75% or higher will be issued MMAO course credit and assessor continuing education credit for the current assessor renewal cycle.

You may register for the course by submitting a completed registration form to **insert organization name** no later than **insert deadline date**. Late registration, registration at the door and auditing of the MMAO course is not permitted.

By signing below you acknowledge that all MMAO course material you receive from the sponsoring organization may not be published, broadcast, rewritten or redistributed in whole or part without the express written permission of the State Tax Commission.

To obtain additional information regarding MMAO certification, please visit the State Tax Commission's website at [www.michigan.gov/statetaxcommission](http://www.michigan.gov/statetaxcommission).

Applicant Name	
Street Address	City, State and ZIP Code
Daytime Phone Number	E-Mail Address
Name of Sponsor Organization	MAAO Certification Number R-
Name of Course	Date(s) of Course
Location of Course	Instructor Name
Amount of Enclosed Course Payment \$	Amount of Enclosed STC Exam Fee (\$50 required) \$

**Submit the completed registration form and required payment to:**  
(Make checks payable to **insert organization name**)

**Insert Organization Mailing address**