

**State Tax Commission
Michigan Master Assessing Officer (MMAO)
Certification Program Summary**

PATH 1 – STC Michigan Master Assessing Officer Program:

Required Courses: MAAO certified assessors who wish to pursue MMAO certification begin the process by completing three mandatory *STC MMAO Required Courses* through approved outside organizations: *Advanced Market Analysis, Advanced Income and Advanced Depreciation*. Course credit is obtained by attending the full course and providing proof of attendance to the State Tax Commission (STC).

Completion of a qualifying Appraisal Institute (AI), American Society of Appraisers (ASA) or International Association of Assessing Officers (IAAO) course may be submitted for issuance of credit for a Required Course. Qualification of an AI, ASA and IAAO course is determined by the State Tax Commission. A written request to receive credit for any of the three *MMAO Required Courses* completed prior to December 2016 may be submitted to the State Tax Commission for approved credit.

Additional Course Recommendations: While the three required courses may be completed without testing, the State Tax Commission highly recommends that students complete all available testing mechanisms such as: exams, quizzes, sample questions, case studies, etc., to ensure that vital concepts and required knowledge has been obtained. It is also highly recommended that the State Tax Commission's MMAO Property Tax Administration and MMAO Appraisal Review courses are taken through an outside organization prior to applying to the MMAO Program. The State Tax Commission believes completing these additional courses, in combination with holding MAAO certification, completing the three *MMAO Required Courses* and obtaining two years' experience will better prepare individuals to successfully achieve and hold MMAO certification.

Application Process:

MAAO certified assessors who have obtained two years' assessment administration experience after obtaining MAAO certification and have completed the three *MMAO Required Courses* are eligible to apply to the STC MMAO Program. The MMAO program is a one year program during which candidates will complete a written Case Study and Oral Examination. Accepted candidates are assigned to an MMAO three-member panel and provided access to an online discussion board for the duration of the program. Course material will be provided to candidates on the online discussion board.

The program is offered once a year beginning in October 2017 at a cost of \$1,000. Applications are accepted annually from June 1 to August 1. Without exception, incomplete applications are returned unprocessed. All candidates who submit a complete application and certify they are able to attend all program meeting and exam dates will be accepted into the program. Written notification will be provided approximately two weeks after the deadline. If a candidate is unable to certify their attendance, application should be made to a future program. There are no minimum or maximum number of candidates required to offer the October Program.

Case Study Requirements and Grading: Candidates will complete a written Case Study in four parts (Sales, Income, Cost and Reconciliation) and submit each part by email directly to their panel for grading. The STC will provide each candidate a final grade and detailed panel comments for each part of the Case Study. Timely submission of all four parts of the Case Study is mandatory. Late submission of a Case Study will result in the candidate's immediate withdrawal from the program.

All four parts of the individual Case Study are combined to determine the candidate's overall Case Study grade. An overall minimum score of 75% must be achieved in order to successfully pass the Case Study and be eligible to participate in the Oral Exam. If a candidate does not obtain the overall 75% minimum score, they must reapply to a future MMAO Program and complete a new Case Study.

Oral Examination: After achieving 75% or higher on the Case Study, the candidate will be required to complete an Oral Exam. Details regarding the Oral Exam are provided to Candidates at the beginning of the Program. Candidates who do not achieve a score of 75% or higher on the Oral Exam will be required to reapply to a future MMAO Program.

MMAO Certification: Candidates who achieve a minimum score of 75% or higher on the Case Study and 75% or higher on the Oral Exam will be awarded MMAO certification.

PATH 2 – STC Acceptance & Waiver of Previous Projects/Education:

The Commission offers a waiver of current educational requirements based upon specific completion of previous projects and education. Individuals who currently hold the CAE designation from the International Association of Assessing Officers (IAAO) or the Ad Valorem/Mass Appraisal – General designation from the American Society of Appraisers (ASA) and can demonstrate the designation was achieved by completing requirements directly with and through IAAO or ASA and that no other forms of waivers or reciprocity was provided through that organization in order to achieve the designation may apply for an Acceptance and Waiver of Previous Project/Education. Individuals who meet all of these requirements must submit an application to the State Tax Commission and provide documentation proving the designation is current, is held in good standing and was achieved through the organization as required.

Upon verification of qualification, the applicant will be provided the *Guide to Michigan Assessing* at no cost and will be scheduled to take the Michigan Property Tax Administration Exam on a STC Quarterly Exam date. Individuals who pass the exam with a score of 75% or higher will be issued MMAO certification. If a score of 75% or higher is not achieved on the exam, the individual will have one opportunity to retake the exam on the next STC Quarterly Exam date. If a passing score is not obtained on the retake exam, options are exhausted and certification may be further pursued by completing the Path 1 requirements.

STC Education Contact:

Please call (517) 335-3429 and select option 4 for assistance and information regarding Michigan Master Assessing Officer education and certification.