Michigan Advanced Assessing Officer (3) (MAAO)
Program Summary

The State Tax Commission on February 14, 2011 approved a new program for obtaining Michigan Advanced Assessing Officer (3) certification. The program consists of the following:

1. Assessors must complete six classes. These classes include: Basic Income, Principles of Appraising, Basic Statistics, Personal Property, Budget Preparation/Government Finance/Management and Equalization.

2. An assessor who has obtained their Michigan Certified Assessing Officer certification and who has successfully completed all six classes can then begin the application process to enter the next phase of the program.

3. The first step in the application process is successful completion of a 50 question multiple choice examination. Successful completion is receiving a score of 75% or better on the exam. This exam will cover a variety of topics related to assessment administration.

4. Following successful completion of the exam, an assessor will then complete an application. A random selection of 35 students will be made to enter the program in May and 35 to enter the program in October.

5. The 35 candidates will move through the final phase of the program as a group. During a twelve month period this group will work to complete study in four areas: Land Valuation, ECF’s, Data Collection and Property Tax Administration (including exemptions, classification, BOR and MTT). The study will include 2 days of classes, practical application work and an exam for each area of study.

   This phase of the program will cost $2,000 to be paid quarterly ($500).

6. At the end of the twelve months, the students will be assigned a topic to write a 3 to 5 page paper and present orally.

Program Notes:

The STC will no longer offer “home study” courses for credit toward an MAAO class. Any individual who has purchased a home study and not taken the exam has until May 1, 2011 to successfully complete the exam.

Any candidate who has completed all 10 of the required classes under the “old” program by February 14, 2011, has 90 days to submit their required record cards
and experience requirement or they will be required to complete the new program.

Basic Income must be a minimum 30 hour class; IAAO course 102, MAA Income, and Appraisal Institute Basic Income all are acceptable classes.

Principles of Appraising must be a minimum 30 hour class; IAAO course 101, or Appraisal Institute 110 both qualify.

Statistics must be a minimum 15 hour class. It can be the MAA Statistics class or IAAO 300 level class.

Personal Property is a minimum 15 hour class and can be MAA personal property class.

Budget Preparation/Government Finance/Management is a minimum 15 hour class and can be a MAA class or a college class.

Equalization is a minimum 15 hour class and will be offered through MAA in the Spring and Fall.

Questions regarding the acceptance of any other class qualifying for Michigan Advanced Assessing Officer Course credit can be directed to the Office of the State Tax Commission by providing a course description.