

State Tax Commission
Michigan Advanced Assessing Officer (3) (MAAO)
Program Summary

The State Tax Commission (STC) on September 25, 2013 approved the following requirements for obtaining the Michigan Advanced Assessing Officer (3) Certification.

The MAAO Program consists of the following:

1. Assessors who currently hold the Michigan Certified Assessing Officer (MCAO) Certification are eligible to complete the five MAAO prerequisite courses which include: *Principles of Appraising, Basic Income, Statistics in Assessing, Commercial/Industrial Valuation of Property* and *Valuation & Economic Concepts*.
2. An assessor who has successfully completed all five MAAO prerequisite courses is eligible to take the MAAO Entrance Examination (Exam). The Exam consists of 50 multiple choice questions and a score of 75% or higher must be achieved in order to receive a passing score. The Exam covers a variety of advanced level topics relating to assessment administration. While this is not to be considered an all-inclusive list, individuals preparing to take the Exam may wish to study material from their prerequisite courses, the Assessors Manuals, the STC Guide to Basic Assessing, STC Bulletins & publications and the IAAO Property Assessment Valuation publication.
3. Upon successful completion of the Exam, the eligible individual will receive a notification letter and an application to the MAAO Program. The MAAO application must be completed in its entirety and submitted to the STC prior to the annual application deadline of March 1. An application that is incomplete or not received by the deadline will not be considered. Applicants will receive a letter of their acceptance or denial by April 15. The MAAO Program begins annually in May and the maximum number of students will be determined for each individual program based on the number of applications received. The total cost for the program is \$2,000 to be paid in quarterly \$500 non-refundable payments.
4. Selected candidates will participate in a twelve month, four semester program completing study in the following four areas: *Land Valuation and Economic Condition Factors, Equalization and Classification, Data Collection* and *Property Tax Administration* (which includes exemptions, personal property, and transfer of ownership). Throughout each semester, candidates will be required to participate in online assignments, individual practical assignments, one full day classroom session and complete an examination.
5. At the end of the twelve month program, each student will write a one to three page paper and make an oral presentation to an STC Panel.
6. The State Tax Commission requires that MAAO Program Candidates achieve an overall program score of 75% to obtain the MAAO Certification.

Eligibility to Receive MAAO Prerequisite Course Credit:

In order to be eligible to receive MAAO prerequisite credit, an individual must hold an MCAO certification and successfully complete an approved MAAO prerequisite course. Individuals are advised to contact the STC to verify their qualification. The Michigan Assessors Association (MAA) provides the opportunity to complete STC prerequisite courses at their Spring and Fall Schools. In addition, select International Association of Assessing Officers (IAAO) and Appraisal Institute courses have been pre-approved as listed below.

Course Name	No. of Hours	Qualifying Courses
Principles of Appraising	30	STC Principles of Appraising, IAAO Course 101, Appraisal Institute Basic Appraisal Principles
Basic Income	30	STC Basic Income, IAAO Course 102, Appraisal Institute Income Approach Part 1
Statistics in Assessing	30	STC Statistics, IAAO Level 300 Course, Approved College Course
Commercial/Industrial Valuation of Property	30	STC Course No Substitution
Valuation & Economic Concepts	15	STC Course No Substitution

Requesting Credit for a Prerequisite Course:

Requests to receive MAAO prerequisite course credit for approved courses other than a course taken through MAA must be submitted to the State Tax Commission on Form 4651 and must include proof of successful completion (certificate, approval letter, etc.). The form can be obtained on the State Tax Commission website under the Assessor Forms heading: www.michigan.gov/statetaxcommission.com

Qualification of a Course Not Pre-Approved:

Questions regarding qualification for courses that are not pre-approved must be submitted in writing to the State Tax Commission at PO Box 30471, Lansing, MI 48909-7971. The request must include a course description (which can be used to determine that the content meets the qualifications), and an outline or syllabus showing daily classroom times (which can be used to determine that the minimum number of course hours is met).