

State Tax Commission

Michigan Master Assessing Officer (4) (MMAO) Program Summary

The State Tax Commission (STC) on September 25, 2013 approved the following requirements for obtaining the Michigan Master Assessing Officer (4) Certification.

The MMAO Program consists of the following:

1. Assessors who have held the Michigan Advanced Assessing Officer (MAAO) Certification for a minimum of two years are eligible to apply to the MMAO Program.
2. A new MMAO Program will begin annually in June. Qualified MAAO assessors may apply by completing an MMAO application in its entirety and submitting it 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.
3. The first part of the MMAO Program consists of a four semester, points based program in which candidates will complete study in the following four areas: *Depreciation & Obsolescence, Advanced Income, Appraisal Review & Evaluation* and *The Guide*. During each semester, candidates will be required to participate in online assignments, individual practical assignments and classroom session(s) and complete an examination.
4. The second part of the MMAO Program consists of a twelve month, four semester points based program in which candidates will complete study in three areas: *Case Study, Written Assignments* and an *Oral Examination*. The candidates will meet quarterly with a Panel. Candidates who achieve 80% or higher on each of the three components will be recommended to the STC to receive a Michigan Master Assessing Officer (4) Certification.
5. The total cost of the two part program is \$4,000 to be paid in \$500 quarterly (8 semesters) non-refundable payments. The STC has determined that they will not issue scholarships for the MMAO program.

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Michigan Master Assessing Officer (MMAO) Program

PART ONE:

Semester 1 Depreciation & Obsolescence

Semester 2 Advanced Income Approach

Semester 3 Appraisal Review & Evaluation

Semester 4 The Guide – This semester will extensively review the Guide to prepare students for the second year of the program, that will include completion is a comprehensive assignment.

PART TWO:

The second part of the MMAO Program consists of a twelve month, four semester, points based program in which candidates will complete study in three areas: *Case Study*, *Written Assignments* and an *Oral Examination*. The candidates will meet quarterly with a Panel. Candidates who achieve 80% or higher on each of the three components will be recommended to the STC to receive a Michigan Master Assessing Officer (4) Certification.