

Week of September 28, 2009

Topic: Personal Property Examiner Certificate



Dear SABby,

I am confused about how to obtain my personal property examiner certification and I heard that this can also count for my level 3. Can you help me understand this process? I remain,

Respectfully Yours
Polly P. Examiner

Dear Ms. P. P. Examiner

This is a great question! Thanks to the hard work of SAB Chairperson Hobart and STC Chairperson Naftaly, in 2006, the Commission approved the use of one exam for the level 3 home study courses, the MAA courses and the personal property examiner certificate. This means that beginning in October 2006 anyone taking the exam will receive credit for both their personal property examiner certificate and for their level 3 personal property requirement.

While college coursework in Accounting Principles can suffice for Level 3 & 4 certification, to receive a Personal Property Examiners certification, you must complete the Personal Property course and successfully challenge the accompanying exam. These courses can be taken through SAB Home Study, or the Michigan Assessors Association short courses.

State Tax Commission Rule 209.24 talks about personal property examiner certification and provides that:

- (1) An application for certification as a personal property examiner shall provide a complete background of education and experience in property tax administration and shall be filed with the commission.
- (2) The commission shall certify as qualified any applicant for a personal property examiner certificate who has successfully passed an examination conducted by the commission.
- (3) A certificate shall be surrendered to the commission by any holder who is not employed by or is under contract with an assessor's office, county equalization department, or the commission.
- (4) If a person whose certificate was surrendered reenters employment of, or contracts with, an assessor's office, county equalization department, or the commission during the term of the certificate, his or her certificate shall be restored.

I hope this answers your questions! If you have additional questions, Darcy Marusich processes the PPE Certificates, she can be reached at 517-335-1218 or you can call the State Assessors Board office at 517-373-8320 if you have questions about your level 3 requirements.

Sincerely,
SABby