State Tax Commission Guide to the Development of Continuing Education Courses

The State Tax Commission is responsible for the approval of courses that may be used by assessing officers to obtain the continuing education credit hours that is required to be completed each year in order to be eligible to annually renew an assessor certification. The State Tax Commission requires that continuing education courses focus on assessment topics and assessment administration, complying with the requirements found in the Michigan Constitution, the General Property Tax Act and State Tax Commission Rules, Policy and Procedures. It is expected that approved courses will be developed and instructed in a professional manner. Of particular importance is the adherence to the following:

- 1. Compliance with current public acts, recent legislative amendments and State Tax Commission Rules
- 2. Compliance with State Tax Commission Bulletins, Memos and publications
- 3. Development of professional material
- 4. Avoidance of using any material that may be considered offensive or inappropriate

Documents and publications to assist with ensuring the compliance with the above guidance may be located on the State Tax Commission website (www.michigan.gov/statetaxcommission). Additional assistance with questions related to current assessment administration matters may also be obtained by contacting the State Tax Commission at (517) 335-3429 or the Property Services Division at (517) 335-4410.

Application Process Information:

Sponsors may request approval of a course by completing and submitting Form 4738, *State Tax Commission Application for Assessor Continuing Education Course Approval*, and all required supporting documentation as indicated under Option 1 or Option 2 of the form. The supporting documentation for Option 1 for a *New Course* includes: a detailed course description, a timed outline, appropriate documentation for the instructor and a signed Instructor Agreement.

If a course has received approval in the current or two previous renewal cycles (See the Approved Continuing Education Course Lists on the State Tax Commission website under the Assessor Education and Certification heading) and a valid instructor agreement is on file, only the completed form is required to be submitted utilizing Option 2 for a *Previously Approved Course*. Fulfilling this requirement is necessary in order to provide assessing officers with a complete and accurate list of all approved and available continuing education courses.

A signed *Continuing Education Instructor Agreement* is required to be on file with the State Tax Commission for all instructors who are scheduled to instruct a continuing education course. The agreements remain on file and are valid for the current and two successive renewal cycles. Sponsors may verify an agreement is on file prior to submitting the form by contacting the instructor of the course or by contacting Nancy Armstrong at armstrongn@michigan.gov or (517) 241-4891.