



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

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Bulletin No. 10 of 2018
Assessor Certification
August 21, 2018

TO: All Certified Assessing Officers and Technicians
FROM: The State Tax Commission
SUBJECT: Assessor Certification Requirements to Recertify for 2020

1. **2020 Continuing Education Requirements for Michigan Certified Assessing Officers (MCAO), Michigan Advanced Assessing Officers (MAAO) and Michigan Master Assessing Officers (MMAO):** In order to recertify for 2020, MCAO, MAAO and MMAO assessors must complete 16 hours of continuing education between November 1, 2018 and October 31, 2019. In order to receive credit, courses must be approved by the Commission. Assessors can complete all 16 hours through approved online courses either through the STC Online Education Portal or through an online course approved by an outside organization.
2. **2020 Continuing Education Requirements for Michigan Certified Assessing Technicians:** Michigan Certified Assessing Technicians must complete the 2019 State Tax Commission Key Topics for Assessors 4 hour continuing education course, between November 1, 2018 and October 31, 2019. This course will be offered at various locations throughout the State as well as online through the STC Online Education Portal.
3. **2020 Recertification Fees:** The recertification fee for MCAO, MAAO and MMAO assessing will remain at \$175 for 2020. The recertification fee for MCAT's will remain at \$50 for 2020. The deadline for submitting full payment to the Commission for recertification is December 31, 2019.
4. **Assessor Continuing Education Courses:** A list of courses approved for continuing education credit is available on the Commission's website under the Assessor Education and Certification heading. Continuing education courses for Assessing Officers are approved annually. Approvals begin November 1 and expire October 31.

Request for course approvals are made by submitting Form 4738, *State Tax Commission Application for Assessor Continuing Education Course Approval*, found on the Commission's website. Courses are approved for even hours only and will not be approved for less than four (4) hours. All requests MUST be submitted 30 days prior to the start date of the course.

Courses approved through the Department of Licensing and Regulatory Affairs for appraiser or real estate continuing education does not guarantee the course is approved for assessing officer continuing education. Please check the approved course list prior to taking the course to ensure it is an approved course. If a course is not on the Commission's Approved Continuing Education Course list, Form 4738, and all required documentation may be submitted for review 30 days prior to the start date of the course.

The State Tax Commission has issued pre-approval for International Association of Assessing Officers (IAAO), American Society of Appraisers (ASA) and the Appraisal Institute (AI) educational courses related to qualifying assessing topics.

Beginning with the 2019 renewal cycle, the Commission determined that, Board of Review instruction is included within the levels of training to become a certified assessor, and therefore Board of Review courses will not qualify for assessor continuing education credit.

- 5. 2019 Continuing Education and Recertification:** Continuing education requirements for the 2019 year were detailed in Bulletin 14 of 2017. A copy of Bulletin 14 of 2017 is available on the Commission's website at www.michigan.gov/statetaxcommission. Assessing Officers and Technicians who have not completed their continuing education requirements will be sent a reminder letter in August 2018.

All Assessing Officers who have completed their continuing education requirements must pay a fee of \$175 to recertify for the 2019 year. All Technicians who have completed their continuing education requirements must pay a fee of \$50 to recertify for 2019. The deadline for submitting payment in full to the Commission for recertification is December 31, 2018 (postmarked is acceptable).

If payment in full is not made by December 31, 2018, a written delinquency notice will be provided along with notification that late payment (full payment along with a late fee of twice the regular renewal fee) can be made until March 1, 2019. If the full payment and late fee are not received (postmarked) by the Commission by the March 1, 2019 deadline, the Assessing Officer or Technician will no longer be certified. Assessing Officers will be required to recertify at the entry level and complete the required educational requirements to achieve certification. Technicians must retake the MCAT course and pass the MCAT exam for recertification. There is no additional appeal process after the March 1, 2019 deadline.

- 6. Escrow Policy:** The Commission's Escrow Policy allows an Assessing Officer or Technician who experiences unforeseen medical circumstances, including serious illness of the Assessor or serious illness or death of an immediate family member, that affect the ability to complete their continuing education or pay their required fee by the deadline, the ability to request the Commission place their assessor certification in escrow until they are able to complete their recertification requirements.

A request may be submitted by an authorized representative as necessary. Requests must be made in writing on or before March 1 of the year immediately following the expiration of their certificate utilizing Form 4819 and must include appropriate documentation of the

special circumstances. A request to escrow a certificate must be made on an annual basis and expires December 31. Form 4819 and documentation can be emailed to State-Tax-Commission@michigan.gov. Failure to complete continuing education requirements by October 31 or pay the required fee by December 31 are considered insufficient reasons to request to escrow a certificate.

7. **Contacts:** Staff is available to assist Assessing Officers with questions. The following are key contacts:

STC Main Number: 517-335-3429 (ext. 5)

STC Fax Number: 517-241-1650

STC Website: www.michigan.gov/statetaxcommission

STC Email: State-Tax-Commission@michigan.gov

PSD Main Number: 517-335-4410

PSD Fax Number: 517-241-2621

Equalization: Equalization@michigan.gov

Essential Services Assessment (ESA): ESAQuestions@michigan.gov, 517-241-0310, www.michigan.gov/esa

L-4154 Petitions: Treas-154Petitions@michigan.gov, www.michigan.gov/154petitions

Principal Residence Exemptions (PRE): 517-373-1950, www.michigan.gov/PRE

IFT and NEZ: 517-373-3302, jenkinsj5@michigan.gov

Air & Water Pollution, OPRA, New Personal Property, Commercial Rehab, Commercial Redevelopment Act, Charitable Non-Profit Housing: 517-373-0675, LeikE@michigan.gov;