

**State Tax Commission
Process Regarding
Personal Property Examiner Certification Revocation**

In accordance with MCL 211.22a, Personal Property Examiners (PPE) are certified by the State Tax Commission

MCL 211.22a Personal property examiners; certification; powers; expenses; examination of property

(1) The state tax commission, upon presentation by representatives of county tax or equalization departments, townships and cities, of satisfactory evidence of education, experience, or by passage of a test conducted by the commission, shall certify a successful applicant as a qualified personal property examiner. A certified personal property examiner may examine only the property or the cost records relating to such property of any corporation, firm, or individual liable to assessment within their county, township or city for property taxes under this act.

(2) Upon written request of a city, village or township assessing officer to examine the property or books of any corporation, firm, or individual, a certified personal property examiner of the county tax or equalization department shall conduct the examination. Where there is no certified personal property examiner in the county equalization department, the examination shall be made by a representative of the state tax commission at the expense of the city, village or township.

(3) Where any corporation, firm or individual is subject to personal property assessment in more than 3 counties of the state then the corporation, firm or individual may request an examination be made at their expense by a representative of the state tax commission at a rate of 1/10 of 1 mill of the gross value of the personal property of said corporation, firm or individual under examination.

Rule 209.24 further defines the process for certification:

R 209.24 Personal property examiner; certification

(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.

PPE Complaints are to be made in writing to: State Tax Commission, PPE Complaints Review, P.O. Box 30471, Lansing, MI 48909. Complaints regarding personal property examiners who are also certified assessing officers shall be handled in accordance with the State Tax Commission PPE Complaint Policy. Complaints regarding personal property examiners who are not certified assessing officers shall be handled as follows:

1. PPE Complaints received will be reviewed by State Tax Commission (STC) staff to determine if the complaint has merit and should proceed to an investigatory review. Complaints without appropriate documentation will not be considered. The complainant will be notified within 21 days of receipt of the complaint if the complaint will proceed to investigatory review or will be dismissed.
2. If a complaint is dismissed at this stage the Complainant will be notified in writing that the dismissal is final and that any duplicate submission filed will also be dismissed.
3. PPE Complaints that proceed to investigatory review will be sent to the personal property examiner requesting a written response to the allegations. Responses are due within 21 days of receipt of the request.
4. Responses received will be reviewed by STC staff to determine if further action is necessary. If, in the opinion of STC staff, no further action is necessary, the complainant, and personal property examiner will be notified in writing of the results of the investigatory review and the complaint will be closed.
5. PPE Complaints that proceed for formal review will be sent to the Assessor Discipline Advisory Committee for informal hearing. The Assessor Discipline Advisory Committee will meet with the individual named in the complaint and then make a final recommendation to the State Tax Commission.
6. If the recommendation of the Assessor Discipline Advisory Committee is anything other than revocation or suspension, the Commission will review the information provided and act on the recommendation.
7. If the recommendation of the Discipline Advisory Committee is revocation or suspension, the Commission will receive and review that recommendation. If the Commission makes a determination to proceed with revocation, a request for hearing will be sent to the Michigan Administrative Hearing System (MAHS) to hold the formal revocation hearing as a contested case hearing.
8. The MAHS hearings officer will make a formal report to the State Tax Commission. The Commission will take final action on the case.