# Michigan State Tax Commission
# Personal Property Examiner Certification Program Summary

State Tax Commission Administrative Rule R 209.24 provides for the issuance of Personal Property Examiner (PPE) Certificates by the State Tax Commission upon successful completion of an examination. By virtue of passing certification level examinations, the State Tax Commission has determined that beginning January 1, 2019 all assessing officers in Michigan certified at the Michigan Certified Assessing Office (MCAO), Michigan Advanced Assessing Officer (MAAO) and Michigan Master Assessing Officer (MMAO) level will be automatically granted a PPE endorsement on their assessor certification and will no longer be required to maintain a separate PPE Certification.

Individuals who are not certified at the MCAO, MAAO or MMAO level but are employed by or under contract with an assessor's office, County Equalization Department or the State Tax Commission can follow the following path to PPE Certification:

1. All PPE certificates are issued for a three-year period. The next three-year certification cycle is January 1, 2026, to December 31, 2028.

2. Individuals who currently hold PPE Certification but do not currently hold MCAO, MAAO or MMAO certification and are employed by or under contract with an assessor's office, County Equalization Department or the State Tax Commission can begin the PPE certification renewal process by completing and submitting application for PPE Certification. This form must be filled out in its entirety and returned along with a required $150 fee and a written statement from the supervisor from each local unit verifying employment.

3. Individuals who do not currently hold PPE Certification or MCAO, MAAO or MMAO certification and are employed by or under contract with an assessor's office, County Equalization Department or the State Tax Commission can begin the PPE certification process by completing and submitting an STC Application for PPE Self-Study Course Material. Individuals will be provided with an electronic copy of the course material for self-study, generally within two weeks of receiving the applications.

4. Individuals when submitting their application will be contacted by Treasury staff to schedule the exam. Individuals who successfully complete the STC PPE Examination with a score of 75% or higher are eligible to apply for PPE Certification. Individuals who do not pass the exam are provided with one retake opportunity.

5. Individuals who successfully complete the STC PPE Exam will be sent an application for PPE Certification. This form must be filled out in its entirety and returned along with the required $150 fee and a written statement from the supervisor from each local unit verifying employment. Once the application and payment is received, your PPE certificate will be mailed to your address on file with the State Tax Commission.

6. Individuals who become newly certified during a three-year certification cycle will be required to pay a prorated certification fee as follows: $150 during the first year of the cycle, $100 during the second year of the cycle and $50 during the third year of the cycle.

7. State Tax Commission Rule 209.24(3) states; “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.” The State Tax Commission requires that written notification be received from the PPEholder who is required to surrender their certificate under Rule 209.24(3) and the surrendered certificate must be returned to the Commission.

8. State Tax Commission Rule 209.24(4) states; “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.” A PPE certificate holder may only request to have their PPE certificate reinstated during the term in which the current certificate was surrendered.