



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

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Bulletin No. 10 of 2016
Assessor Certification
August 23, 2016

TO: All Certified Assessing Officers and Technicians
FROM: The State Tax Commission
SUBJECT: Assessor Certification Requirements for the 2017 Year

The purpose of this Bulletin is to provide assessors with important certification information and to outline the recertification requirements for the 2017 and 2018 years.

1. **2017 Recertification:** All Michigan Certified Assessing Officers (MCAO), Michigan Advanced Assessing Officers (MAAO), Michigan Master Assessing Officers (MMAO) and Michigan Certified Assessing Technicians (MCAT) must complete 16 hours of continuing education by October 31, 2016 and pay their recertification fee by December 31, 2016 in order to be certified for the 2017 year. It is strongly recommended that Assessing Officers and Technicians review their renewal credit status throughout the renewal cycle by visiting the list available on the State Tax Commission (Commission) website located under the "*Assessor Certification Renewal Information*" heading.

Assessing Officers and Technicians who have successfully completed their required continuing education will be sent the annual renewal form during the month of November. Assessing Officers and Technicians who do not receive their renewal form in November should review the renewal list on the Commission's website and contact the Commission at 517-373-3820 immediately to report any omitted continuing education credit.

Assessing Officers or Technicians who do not fully complete the required 16 hours of continuing education by October 31, 2016 will become uncertified as of December 31, 2016.

Assessing Officers or Technicians who complete their continuing education by October 31, 2016, but do not pay their annual renewal fee by the December 31, 2016 deadline, will receive one written notice allowing the renewal fee to be paid in full, along with a late fee, no later than March 1, 2017. If the full payment and late fee are not received (postmarked) by the State Tax Commission by the March 1, 2017 deadline, the Assessing Officer or Technician will no longer be certified. Assessing Officers will be required to recertify at the entry level by completing the MCAO program and Technicians must repeat the MCAT course. There is no additional appeal process after the March 1, 2017 late renewal deadline.

2. **2017 Recertification Fees:** All Assessing Officers must pay a fee of \$175 to recertify for the 2017 year. All Technicians must pay a fee of \$50 to recertify for 2017. The deadline for submitting payment in full to the Commission for recertification is December 31, 2016.
3. **2017 Recertification Continuing Education Requirements:** In order to be eligible to renew certification for 2017, Assessing Officers and Technicians must complete 16 hours of continuing education through Commission approved continuing education courses. The 16 hours of continuing education must be completed between November 1, 2015 and October 31, 2016. Only four (4) of the required 16 hours can be completed with an approved on-line course. *As a reminder, continuing education hours cannot “roll over” to the next year and assessors may not complete the same course two years in a row to receive continuing education credit.*

Enrollment in a MCAO, MAAO, or MMAO educational program fulfills the continuing education requirement for the renewal cycle(s) in which students are enrolled and remain in good standing. Credit is automatically issued to students once they meet minimum participation requirements. Continuing education credit is not issued for participation in the PPE self-study course.

4. **Late Renewal and Escrow Policies:** Assessing Officers and Technicians who do not submit the \$175 annual renewal fee by December 31 are allowed one opportunity for late renewal by paying twice the annual renewal fee. Late renewal is only allowed if the Assessing Officer or Technician completes the required 16 hours of continuing education by the October 31 deadline. The late renewal fee must be received on or before March of the year immediately following the expiration of the certificate.

If there are unforeseen medical circumstances, including serious illness of the Assessor or serious illness or death of an immediate family member, that affect the ability of the Assessor to complete their continuing education or pay their required fee, the Assessor or their authorized representative may request the Commission place their certification in escrow until they are able to complete their requirements. Requests must be submitted on Form 4819 and must include appropriate documentation of the special circumstances. Requests must be made on or before March 1 of the year immediately following the expiration of their certificate. A request to escrow a certificate must be made on an annual basis and expires annually on December 31. Form 4819 may be emailed to Nancy Armstrong at armstrongn@michigan.gov. The 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.

5. **Assessor Continuing Education Courses:** Continuing Education courses for Assessing Officers and Technicians are approved annually for the current renewal cycle by utilizing Form 4738. Approvals begin November 1 and expire October 31. Courses are approved for even hours only and will not be approved for less than four hours. A list of all courses approved by the Commission is available on the Commission’s website.

Requests for approval of a new course must be submitted by filing Form 4738, *State Tax Commission Continuing Educational Approval Request*, **not less than 30 days prior to the start date of the course**. In addition to the completed form, the request must include all required supporting documentation and the signed Continuing Education Instructor Agreement. The Instructor Agreements will be retained by the office of the Commission and will remain in effect for all continuing education courses instructed by that instructor throughout the current renewal cycle. Additional documentation requirements for new courses are detailed on Form 4738.

Once a course is approved, the Commission requires notification of additional offering(s) be submitted by filing a completed Form 4738 no less than 30 days prior to the start date of the course. Additional supporting documentation is not required to be submitted for additional course offerings. This information will be utilized to update the list of approved continuing education courses available on the Commission's website and provide notice to Assessing Officers of continuing educational opportunities. See Form 4738 for further detail.

Assessing Officers should note that 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. The Commission will only approve courses related to mass appraisal or skills required in assessment administration, and may approve courses for less time than the course is scheduled to meet if the material deviates from assessment related topics. If a course is not on the Commission's list of approved continuing education courses, Form 4738 must be submitted 30 days prior to attending to request credit toward Assessor recertification.

6. **2018 Recertification Continuing Education:** In order to recertify for **2018**, Assessing Officers and Technicians **must complete 20 hours of continuing education** through Commission approved continuing education courses. The 20 hours of continuing education must be completed between November 1, 2016 and October 31, 2017. To encourage in-person learning and professional development, only four (4) of the 20 hours of continuing education may be completed with an online course. All online courses must be approved by the Commission's Education and Certification Advisory Committee. *As a reminder, continuing education hours cannot "roll over" to the next year. No course taken prior to November 1, 2016 will be credited towards 2018 recertification requirements and assessors will not receive continuing education credit for the same course completed two years in a row.*

Enrollment in a MCAO, MAAO, or MMAO educational program fulfills the continuing education requirement for the renewal cycle(s) in which candidates are enrolled and are in good standing. Credit is automatically issued to students once they meet minimum participation requirements. Individuals who successfully pass the MCAO Self-Study Program examination, will be issued assessor continuing education credit and the renewal fee is waived for the renewal cycle in which they first become certified.

Attendance at a MAAO and MMAO Self-Paced course fulfills the assessor continuing education requirement for the renewal cycle in which the course was completed. In order to be eligible to receive credit, assessors must attend the full course. Completion of the Michigan Certified Assessing Technician by an individual who holds an MCAO, MAAO or MMAO certification or completion of the PPE Self-Study Program does not qualify for assessor continuing education.

7. **2018 Recertification Fees:** All Assessing Officers must pay a fee of \$175 to recertify for the 2018 year. All Technicians must pay a fee of \$50 to recertify for 2018. The deadline for submitting payment in full to the Commission is December 31, 2017.
8. **Assessor of Record Certification Level Requirements:** Per MCL 211.10d, it is the responsibility of the Commission to determine the appropriate certification level necessary for proper assessment of a local assessing unit. The required certification levels for a local unit reflect the expertise required by an Assessing Officer of Record to supervise the preparation of the assessment roll as determined by the Commission.

The State Equalized Value (SEV) of the local unit is used to determine the certification level requirement for the following assessment year. On May 23, 2016, the State Tax Commission approved the 2017 certification level requirements for a local unit. Any increase or decrease of the 2016 SEV will not affect 2017 certification level requirements. All units are advised that the SEV limit for an Assessing Officer is the cumulative SEV of all local units for which the Assessor is the Assessor of Record. A list of the required 2017 certification levels for each local unit is available on the Commission's website.

Local units are responsible for ensuring that the Assessor of Record is properly certified in accordance with Commission guidelines. Should an Assessing Officer exceed the SEV limit for his or her certification level, all units for which they are the Assessor of Record shall be deemed uncertified and jurisdiction of the roll(s) will be assumed by the Commission. Costs of assuming jurisdiction will be charged to the local unit per MCL 211.10d. For additional information, see the State Tax Commission's Statement of Policy Regarding Assumption of Jurisdiction of Assessment Rolls.

When an Equalization Director is responsible for more than one County, or for one or more Counties and one or more local assessment units located outside the County, the combined SEV for all local units for which the individual is responsible determines the certification level requirement for each of those units of government. If an assessing unit extends into more than one County, the County can request a waiver if the certification level requirement of the local assessing unit's SEV within the requesting County does not exceed the MAAO certification level requirements.

9. **Equalization Director Certification Level Requirements:** Per MCL 211.10d, it is the responsibility of the Commission to determine the appropriate certification level necessary for proper completion of equalization duties for a County. The required certification levels for a County reflect the expertise required to supervise the preparation of County Equalization as determined by the Commission. To hold the position of an Equalization Director, the Assessing Officer must hold the MAAO or MMAO certification.

Beginning in 2017, the Commission has determined that the required level for an Equalization Director is more appropriately based on the highest level of certification required by the local assessing units within the County. If all local units within a County have a certification level requirement that does not exceed an MAAO, the Equalization Director for the County must hold a MAAO certification level or higher. If a County contains a local unit which has a MMAO certification level requirement, the Equalization Director for the County must be a MMAO certified assessor.

Should an Equalization Director exceed the limit for his or her certification level, the County for which the Assessing Officer holds the position of Equalization Director shall be deemed uncertified and jurisdiction of completion of equalization duties will be assumed by the Commission. Costs of assuming jurisdiction will be charged to the County per MCL 211.10d.

- 10. Assessing Multiple Units:** Assessing Officers who are supervising preparation of an assessment roll in multiple local units or Equalization Directors completing equalization duties in multiple Counties shall be aware of the limitations of their certification level as determined by the State Tax Commission. The Commission is concerned that Assessing Officers and Equalization Directors may be performing assessment administration duties that exceed the ability of a single Assessing Officer or Equalization Director and may produce results that are not uniform and equitable.

Assessors are advised that contractual agreements between a local unit and an Assessing Officer, or a County and an Equalization Director, do not negate the statutory requirements of an Assessing Officer or an Equalization Director as outline within this Bulletin and the Supervising Preparation of the Assessment Roll.

- 11. Certification Level Waivers:** Certification level waivers are intended for temporary and extraordinary circumstances only, including recent personnel changes, current participation in a Commission education program, or the inclusion of a high-value property that increases the total SEV of a local unit beyond the general character of the rest of the unit (e.g. a power plant in an agricultural Township). Waivers are granted to the local unit or County, not the individual Assessing Officer or Equalization Director.

Waivers are approved on an annual basis but may automatically be granted or renewed for local units or Counties in which the Assessing Officer or Equalization Director is enrolled in the Commission's MAAO or MMAO Online/Lecture program. Waivers granted on the basis of being a student in the MAAO or MMAO program will be reviewed periodically to ensure the candidate remains in good standing. Waivers may be terminated at the discretion of the Commission if the Assessing Officer or Equalization Director falls out of good standing.

Certification waivers will not be granted to allow Assessing Officers or Equalization Directors to increase the number of local units or Counties supervised. Waivers for local units and Counties in which the Assessing Officer or Equalization Director is responsible for multiple local units and/or Counties will be highly scrutinized and may result in a determination that the Assessing Officer or Equalization Director decrease the number of rolls supervised. Local units and Counties are encouraged to hire at the appropriate level or risk assumption of the assessment roll or equalization duties by the State Tax Commission.

Because of the repetitive nature of wind turbines on Commercial/Industrial/Utility SEV, the Commission will consider certification level waivers for local units where the installation of wind turbines has increased the certification level requirement. A list of all wind turbine parcels located in the local unit is required to be included when submitting a waiver request. Although waiver requests will be considered, the Commission reminds local units that assessment of multi-million dollar property requires significant expertise, particularly if assessments are appealed by wind turbine owners. The Commission therefore encourages local units to retain Assessing Officers with the training and skill level to understand the complexities of these properties.

A County that has been determined to require a MMAO Equalization Director based solely on containing a portion of a MMAO local unit that is split between another County, may request a waiver for reduction of the certification level requirement if the portion of the local unit's SEV within the requesting County does not exceed the MMAO certification level requirement as determined by the Commission.

An application for Waiver must be made in writing utilizing Form 4742. Form 4742, *State Tax Commission Application for Waiver of Local Unit Certification Level*, can be emailed to Nancy Armstrong at armstrongn@michigan.gov.

12. **Assessor of Record:** Assessing Officers of Record and Equalization Directors are **required** to file Form 4689 within **30 days** of assumption of duty or departure from duty in a local unit or County Equalization Department. The Form may be faxed, mailed or emailed to the Commission. Failure to file Form 4689 within 30 days of the change may result in disciplinary action against the Assessing Officer. Backdated or altered forms are not acceptable.

Only the Assessing Officer of Record may sign the assessment roll certification, L-4037, and the L-4022. Signing either document indicates that the assessor has met the requirements contained within the Supervising Preparation of the Assessment Roll document reproduced as item 16 in this Bulletin.

The signature of anyone other than the recorded Assessing Officer of Record on the L-4022 filed with the Commission will result in both the recorded Assessing Officer of Record *and* the signatory of the L-4022 being called before the Commission's Disciplinary Advisory Committee and will also result in the Commission assuming jurisdiction of the affected assessment roll(s).

Annually, Equalization Directors are sent a list of current Assessing Officers of Record within their County. The State Tax Commission requests that Directors review the list and provide a timely and accurate response in order to assist the Commission in identifying any potential problems *prior* to Commission action being necessary due to an improper signature on Form L-4037 or L-4022.

13. **Assessor Contact Information:** It is extremely important that all Assessing Officers remember to report any change in their contact information or assessing status on Form 4689. Not only is it vital for the Commission to know who the Assessing Officer of Record is in each local unit and the Equalization Director in each County, but this information is shared with the rest of the Bureau of Local Government and Michigan Tax Tribunal for distribution of their communications.
14. **Commission Communications:** Communicating effectively is a high priority of the State Tax Commission. The Commission uses the electronic GovDelivery system to disseminate information in a timely and effective manner. All Assessors are required to subscribe to GovDelivery in order to receive and review all notices, guidance, and Bulletins promulgated by the Commission. Many of these communications are also posted to the State Tax Commission website. Information on how to subscribe is available on the State Tax Commission website. Subscribers are responsible for updating changes to their email; Commission staff is not able to make these changes.
15. **Contacts:** Staff is available to assist Assessing Officers with questions. The following are key contacts:

STC Main Number: 517-335-3429

STC Fax Number: 517-241-1650

STC Website: www.michigan.gov/statetaxcommission

Property Services Division Staff:

Nancy Armstrong, 517-241-4890, armstrongn@michigan.gov; MCAT, MCAO, MAAO, MMAO & PPE Programs, Assessor Continuing Education, Conditional and Provisional Certification, Escrow of Assessor Certification, Senior Housing & Disabled Non-Profit Housing PILT (MCL 211.7d – PA 8 of 2010), Dear STaCy Tips, STC Website, Assessor’s Manuals, Bulletins, Q&As/Guidelines & Forms, SEV Certification Levels, General Questions

LaNiece Densteadt, 517-335-2311, densteadt@michigan.gov; Property Classification, Computerized Tax Rolls, Computerized Assessment Rolls, STC Meeting Agenda, PA 456 Non-Profit Housing Exemption, Inventory of STC Bulletins, Memos and Letters, Audit of Minimum Assessing Requirement (AMAR) Reviews, STC Website, Disabled Veteran’s Exemption (PA 161 of 2013).

Barb Duncanson, 517-373-8320, duncansonb@michigan.gov; Continuing Education Credit, Assessor Certification Renewals/Fees, General Assessor Information

Heather Frick 517-335-3429, frickh@michigan.gov; Questions regarding the State Tax Commission, Assessor’s Manuals, Transfers of Ownership, Education & Certification, Major Appeals, Legislative Matters, Assessor Complaints, State Tax Commission Court Matters, STC Annual Report, General Questions

April Griffin 517-335-6519, griffina@michigan.gov; L-4154 Petitions

Daniel Holland 517-373-6465, hollandD1@michigan.gov; Equalization, L-4027i Interim Status Report, General Questions

Janay Jenkins 517-373-3302, jenkinsj5@michigan.gov; IFT and NEZ

Emily Leik 517-373-0675, LeikE@michigan.gov; Air & Water Pollution, OPRA, New Personal Property, Commercial Rehab, Commercial Facilities

Darcy Marusich 517-335-1218, marusichd@michigan.gov; Millages, Truth in Taxation, Millage Rollbacks, School District Levies, General Questions

Chris Mida 517-373-1950, PTE-Section@michigan.gov; Principal Residence Exemptions

Charles Olney 517-241-2444, olneyc1@michigan.gov; State Assessed Property, DNR PILT Roll, General Questions

Lori Parr 517-373-3489, parrl@michigan.gov; Equalization

Tim Schnelle 517-373-6262, schnellet@michigan.gov; Personal Property, Transfer of Ownership, Uncapping, Qualified Agricultural Questions, State Assessed Properties, General Questions

Kelli Sobel 517-241-0917, sobelk2@michigan.gov; Reappraisals, Disabled Veteran's Exemption (PA 161 of 2013), MCAT, MCAO, MAAO & MMAO Programs, Assessor's Manuals, Audit of Minimum Assessing Requirement (AMAR) Reviews, General Questions

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

Principal Residence Exemptions (PRE): 517-373-1950

16. **Supervising Preparation of the Assessment Roll:** All Assessors are required to certify that they have met the requirements contained within the *Supervising Preparation of the Assessment Roll* document when signing their assessment roll certification and when signing the L-4022 Form.

State Tax Commission Supervising Preparation of the Assessment Roll

Michigan Compiled Law (MCL) 211.10d(9) states, "An assessor who certifies an assessment roll in which he or she did not have direct supervision is guilty of a misdemeanor." Assessors will be required to certify on an annual basis that they met the following guidelines when signing an assessment roll:

1. The assessor must file Form 4689, *STC Request for Changes in Personal or Employment Information for a Certified Assessor*, with the State Tax Commission within 30 days of becoming the Assessor of Record for a local unit of government to provide notice to the State Tax Commission.
2. The assessor must sign the pre-Board of Review assessment roll certificate for the current assessment year by the first Monday in March or by the date specified by charter for delivery of the assessment roll to the Board of Review.
3. The assessor or the assessor's assistant(s) must timely deliver the certified assessment roll (original hard copy) to the local Board of Review for its required March meetings.
4. The assessor or the assessor's assistant(s) must timely deliver an original hard copy of the assessment roll to the County equalization department. This assessment roll is to have attached a post-Board of Review certificate which must be signed by the Board of Review.

5. The assessor or the assessor's assistant(s) must timely provide a copy of the assessor's database to the County equalization department.
6. The assessor must complete, sign (where applicable), and timely submit State Tax Commission Forms L-4021 and L-4022. These forms are to be submitted to the County equalization department and Form L-4022 is also to be submitted to the State Tax Commission.
7. The assessor must file all required State Tax Commission and equalization forms in a timely manner (in accordance with the State Tax Commission calendar and applicable statutes and administrative rules).
8. The assessor or the assessor's assistant(s) must perform the following specific duties annually (if an assistant, the assessor must have direct supervision in all of the following tasks):
 - a. Appraise and assess taxable property (including new construction and including ensuring the taxable value uncapping of property following transfers of ownership).
 - b. Prepare and maintain the assessment roll, property classifications, property descriptions, special act rolls and other assessment records and have an established procedure to update records on a regular basis.
 - c. Attend Board of Review meetings if requested by the Township.
 - d. Attend meetings with the public at the Township or City municipal office facility.
 - e. Assist legal counsel in the prosecution or defense of cases arising out of assessment administration activities.
 - f. Appear before the Michigan Tax Tribunal (both Entire Tribunal and Residential Property and Small Claims Division) to defend property tax appeals.
 - g. Appear before the Township or City governing body when requested.
 - h. Conduct personal property canvasses.
 - i. Ensure the accuracy of land divisions and splits and combinations of parcels.
 - j. Respond to general inquiries for assessment records and inquiries for assessment records made under the Freedom of Information Act. Assessment records identified in MCL 211.10a must be made accessible and available for inspection and copying by the public regardless of the location of the records (e.g., local unit public offices, office/home of the Township supervisor, office/home of the assessor, other). The assessor must identify when records are available for inspection and copying as required by MCL 211.10a.
 - k. Provide reports to the Township or City governing body when requested.
 - l. Ensure that the mass appraisal methods and procedures employed are in compliance with requirements of the *Uniform Standards of Professional Appraisal Practice* and the State Tax Commission's *Assessor's Manual*.
9. Pursuant to MCL 211.10e, the assessor or the assessor's assistant(s) must use only a current version of the State Tax Commission *Assessor's Manual* or other STC approved manual.

10. Pursuant to MCL 211.10e, the assessor or the assessor's assistant(s) must use and maintain the following assessment records:
 - a. Appraisal record card system
 - b. Personal property record system
 - c. Tax (cadastral) maps
 - d. Land value studies and maps
 - e. Economic condition factor determinations
 - f. Current year assessment roll
 - g. Photos of dwellings and outbuildings affixed to appraisal record cards and/or stored electronically using assessing software
 - h. Homeowner's principal residence and qualified agricultural property exemption documents
 - i. Record of site visits to individual parcels
 - j. Historical assessment data

11. The assessor or the assessor's assistant(s) must ensure that the assessment roll contains the following information:
 - a. Name and address of property owner
 - b. Legal description or approved parcel identification number
 - c. School district code
 - d. Property classification
 - e. Assessed valuation
 - f. Capped valuation
 - g. Taxable valuation
 - h. Board of Review valuation column
 - i. Michigan Tax Tribunal and/or State Tax Commission valuation column
 - j. Homeowner's principal residence or qualified agricultural property exemption percentage
 - k. Date of last transfer of ownership
 - l. Leasehold improvements identifier, if applicable
 - m. The value of non-considered improvements (under MCL 211.27), if applicable

12. The assessor or the assessor's assistant(s) must ensure that the true cash value on the appraisal record cards matches the true cash value indicated by the assessor's value on the assessment roll.