



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

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Bulletin No. 9 of 2013
Assessor Certification
August 27, 2013

TO: All Certified Assessors

FROM: The State Tax Commission

SUBJECT: Assessor Certification Requirements for the 2014 Year

The purpose of this Bulletin is to provide notice regarding important issues and describe the requirements for assessor certification for the 2014 and 2015 years.

1. **2014 Recertification Timeframe:** All Assessing Officers and Michigan Certified Assessing Technicians (MCAT) must complete 12 hours of continuing education by October 31, 2013 and pay their recertification fee by December 31, 2013 in order to be certified for the 2014 year. Assessors and Technicians are encouraged to check their renewal credit status on the STC website prior to the deadline.

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 check the Commission's website for the status of their continuing education and contact the office of the Commission immediately if they have completed continuing education that is not recorded on the website report. Assessing Officers or Technicians who have not paid their annual renewal fee by January 15 will receive one notification that they are delinquent in their payment. Assessing Officers or Technicians who do not complete their required continuing education by October 31 or do not submit their fee by December 31 will become uncertified as of December 31. An Assessing Officer or Technician, who completes their required continuing education by October 31 but does not pay their annual renewal fee by December 31, may pay a late fee equal to twice the regular renewal fee. If the late fee is not received by March 1, the Assessing Officers or Technician will no longer be certified. Assessing Officers must recertify as an entry level assessor, Technicians must repeat the MCAT course. There is no additional appeal process.

2. **2014 Recertification Fees:** All Assessing Officers must pay a \$175 fee to be recertified for the 2014 year. Certification will remain on an annual basis. Assessing Officers may note that the fee will remain at \$175 in 2015. Michigan Certified Assessing Technicians must pay a \$50 fee to be recertified for the 2014 year.

3. **2014 Recertification Continuing Education Requirement:** In order to renew certification for 2014, Assessing Officers and Michigan Certified Assessing Technicians must complete 12 hours of continuing education through elective classes. These 12 hours of continuing education must be completed between November 1, 2012 and October 31, 2013. Only 6 of the required 12 hours can be completed with an on-line course. *As a reminder, continuing education hours cannot “roll over” to the next year.*
4. **Late Renewal and Escrow Policy:** Assessing Officers and Michigan Certified Assessing Technicians who do not submit their annual renewal fee by December 31 will be required to pay twice their regular annual renewal fee on or before March 1 of the year immediately following the expiration of their 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. The Commission advises that failure to complete continuing education requirements by October 31 or pay the required fee by December 31 is insufficient to request an escrow. Requests must be made in writing 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.

5. **Available Continuing Education Courses:** A list of classes approved for continuing education credit is available on the STC website. This list is updated regularly. If you would like to have a course approved for credit, please submit your request on Form 4738 found on the website. Be sure to include supporting materials including a timeline, syllabus, and detailed course description. In addition to the contact information on the form, the request can be emailed to tenbroek@michigan.gov.
6. **2015 Recertification Continuing Education:** In order to recertify for 2015, Assessing Officers and Michigan Certified Assessing Technicians **must complete 16 hours of continuing education** through elective classes. These 16 hours of continuing education must be completed between November 1, 2013 and October 31, 2014. Only 6 of the required 16 hours can be completed with an on-line course. *As a reminder, continuing education hours can not “roll over” to the next year.*
7. **Certification Level Requirements:** Beginning in 2014, certification level requirements for local units and counties will be determined using the **immediately preceding year’s** State Equalized Values. Therefore, required certification levels for 2014 have been determined using the 2013 SEVs. A decrease in value from the previous year that results in an SEV for the current year that is lower than the limit indicated in that year’s guidelines does not reduce the certification level required by the local unit or county.

Those units which require a higher level assessor for 2014 than was determined under the previous method of determination, and were not notified in 2012 of the need for a higher level of certification, will receive a one-year special waiver through December 31, 2014.

Local units and counties are responsible for ensuring that the assessor of record or equalization director is properly certified in accordance with State Tax Commission guidelines. A list of the required 2014 certification level for each local unit and County is available on the State Tax Commission website. All units are advised that the SEV limit for an assessor is the cumulative State Equalized Value of all units for which the assessor is the assessor of record.

8. **Certification Level Waivers:** Per MCL 211.10d, it is the responsibility of the State Tax Commission to determine the appropriate certification necessary for proper assessment of a local assessing unit. The required certification levels for a local unit or county reflect the expertise required to supervise the preparation of the assessment roll and/or county equalization as determined by the State Tax Commission. Waivers for required certification levels are intended for temporary and extraordinary circumstances only, including recent personnel changes or current participation in a Commission certification program. Assessors who are not certified at the proper level are encouraged to attain proper certification and local units and counties are encouraged to hire at the appropriate level or risk assumption of responsibilities by the State Tax Commission. No waivers will be approved for assessors and equalization directors to allow assessment of multiple local units or counties.
9. **Assessing Multiple Units:** Assessors are required to be aware of their certification level limits when signing for multiple assessment rolls. Should the combined SEV of all units supervised by an assessor exceed the certification limit of the assessor, **all** affected units will be considered uncertified and, per MCL 211.10d, have their assessment roll assumed by the State Tax Commission. Assessors are reminded that under most circumstances, requests for waivers of certification level requirements will be denied if the assessor signs for multiple units.
10. **Assessor Contact Information:** It is extremely important that all assessors 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 assessor of record is in each local unit and equalization director in each county, but this information is shared with the rest of the Bureau of Local Government and MTT for their communications. Assessors who fail to contact the STC with changes will miss important information and could face disciplinary actions.
11. **Contacts:** Treasury staff is available to assist and answer questions that any assessor may have. The following are key contacts:

STC Main Number 517-335-3429, Fax Number 517-241-1650

Kelli Sobel 517-335-3429, STC Executive Director

Nancy Armstrong 517-241-4890, STC Educational Programs, Assessor Certification, General Questions

Kyle Ten Broeke 517-335-2532, DNR PILT, Local Unit & County Certification Levels, Continuing Education Program Approval, General Questions

LaNiece Densteadt 517-335-2311, Property Classification, Computerized Tax Rolls

Heather Frick 517-335-1215, Transfer of Ownership/Uncapping

Barb Duncanson 517-373-8320, Education Questions, Continuing Ed Credit, Assessor Certification Renewals/Fees, Personal Property Examiners, General Assessor Information

Tim Schnelle 517-373-6262, Personal Property, General Questions

April Griffin 517-335-6519, L-4154 Petitions

Lori Parr 517-373-3489, Equalization

Kevin Van Gieson 517-241-4338, Transfer of Ownership/Uncapping/Qualified Ag/
State Assessed Properties

Darcy Marusich 517-335-1218, Millages/Truth in Taxation/Millage Rollbacks/School
District Levies

12. **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.

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 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.
2. 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.
3. 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.
4. The assessor or the assessor's assistant(s) must timely provide a copy of the assessor's database to the County equalization department.
5. 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.
6. 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).
7. 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*.
8. 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.
9. 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
10. 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

Assessor Certification

- 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
11. 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.