

How to Become a Certified Assessor in the State of Michigan

The State Tax Commission has the responsibility to educate and certify individuals wishing to become assessing officers in the State of Michigan.

Assessors work for Cities, Township's, Counties and their primary duty is to help establish the assessments of properties for tax purposes. Appraisers are different from assessors. Appraisers are hired to establish an expert opinion of value for a specific property and to report that opinion to the individual or firm that hired them (lending institution or property owner for example).

The State of Michigan has three levels of certified assessing officers who may act as the assessor for a local unit (ex. township or city) or the Equalization Director for a County and one technician level for individuals who are not interested in being an assessor but would like a base of knowledge in assessing either to work in a local unit or County or in their responsibilities as elected officials.

Michigan Certified Assessing Technician (MCAT):

MCAT certification is a limited certification which provides individuals with basic education in assessment administration. Individuals interested in MCAT Certification are not interested in acting as the assessor of record for a local unit. This course is recommending for individuals who work in an assessing office or Treasurers or Clerks office or elected officials who are interested in expanding their knowledge of assessing or any individual who is interested in learning more about assessing. Certification is achieved by attending a 2 ½ day course held through an approved outside organization and passing the STC MCAT exam with a score of 75 % or higher.

More information on the MCAT Program, as well as a list of currently offered classes, can be found on the STC website at www.michigan.gov/statetaxcommission under the Assessor Certification and Education Tab.

Michigan Certified Assessing Officer (MCAO):

MCAO certified individuals may act as the assessor of record for a local unit and sign an assessment roll with a State Equalized Value (SEV) as specified in the STC Certification Level Requirements. For example, for 2017 an individual holding an MCAO Certification may sign the assessment roll(s) with a SEV less than \$503,000,000 AND the combined SEV of the commercial, industrial, and utility real and personal classifications plus assessed value of special acts properties is less than 20 percent of \$503,000,000 (or \$100,600,000).

MCAO certification is obtained by completing the STC 6 month online/lecture hybrid program. The STC six month online/lecture hybrid program covers various assessment topics with in person classroom session on each of the topics. In order to obtain certification individuals must pass the STC MCAO exam with a score of 75% or higher in order to become certified. Programs are held in May in Big Rapids and In January in Okemos and Marquette and in June in Okemos and Marquette. The cost is \$1,000.

Individuals do not have to hold the MCAT certification to be eligible to apply to the MCAO program. More information on the MCAO Program can be found on the STC website at www.michigan.gov/statetaxcommission under the Assessor Certification and Education Tab.

Michigan Advanced Assessing Officer (MAAO):

Individuals who have held MCAO certification for one year may apply to the STC MAAO program or begin MAAO Self-Paced courses. Individuals holding MAAO Certification may act as the assessor of

record for a local unit(s) and sign the assessment roll(s) with a State Equalized Value (SEV) as specified in the STC Certification Level Requirements. For example, for 2017 an individual holding an MAAO certification may sign the assessment roll(s) with a SEV greater than or equal to \$503,000,000 but less than \$2,186,000,000 AND/OR a combined SEV of the commercial, industrial, and utility real and personal classifications plus assessed value of special acts properties, is greater than or equal to 20 percent of \$503,000,000 (or \$100,600,000) but less than 20 percent of \$2,186,000,000 (or \$437,200,000).

MAAO certification is obtained by completing one of two paths. The first path is the STC one year online/lecture hybrid program covering eight topics, including USPAP for Michigan Assessors. Individuals must pass an exam on each topic and are provided two retake options. Programs are held twice a year in April and October. Applications are accepted January 1 to February 1 and July 1 through August 1 respectively. The cost of the program is \$1,000.

The second path is completion of the seven tested courses and a USPAP course through an approved outside organization or through the STC and by passing an exam at the conclusion of each course with a score of 75% or higher. Individuals who are not successful on the exam must retake the course in order to retake the exam. Individuals who successfully complete all seven self-paced tested courses and a USPAP course will receive MAAO Certification.

More information on the MAAO Program can be found on the STC website at www.michigan.gov/statetaxcommission under the Assessor Certification and Education Tab.

Michigan Master Assessing Officer (MMAO):

Individuals holding MMAO Certification may act as the assessor of record for a local unit and sign an assessment roll with a State Equalized Value (SEV) as specified in the STC Certification Level Requirements. For example, for 2017 an individual holding an MMAO Certificate may sign an assessment roll(s) with a SEV greater than or equal to \$2,186,000,000 or a combined SEV of the commercial, industrial, and utility real and personal classifications plus assessed value of special acts properties, greater than or equal to 20 percent of \$2,186,000,000 (or \$437,200,000).

In order to be eligible to apply to the one year MMAO program, MAAO certified assessors must have one year assessment administration experience after obtaining MAAO certification.

During the one year MMAO program candidates will complete four courses: Advanced Market Analysis, Advanced Depreciation, Advanced Income and Highest and Best Use and Final Reconciliation. Candidates will then complete an appraisal report. If candidates successfully pass the appraisal report with 75% or higher and the written examination with 75% or higher, MMAO certification is achieved. The program will be offered twice a year at a cost of \$1,000.

The Commission also offers a waiver of current educational requirements based upon specific completion of previous projects and education. Individuals who currently hold the CAE designation from the International Association of Assessing Officers (IAAO) or the Ad Valorem/Mass Appraisal – General designation from the American Society of Appraisers (ASA) and can demonstrate the designation was achieved by completing requirements directly with and through IAAO or ASA and that no other forms of waivers or reciprocity was provided through that organization in order to achieve the designation may apply for an Acceptance and Waiver of Previous Project/Education. Individuals who meet all of these requirements must submit an application to the State Tax Commission and provide documentation proving the designation is current, is held in good standing and was achieved through the organization as required.

Upon verification of qualification, the applicant will be provided the *Guide to Michigan Assessing* at no cost and will be scheduled to take the Michigan Property Tax Administration Exam on a STC Quarterly Exam date. Individuals who pass the exam with a score of 75% or higher will be issued MMAO certification. If a score of 75% or higher is not achieved on the exam, the individual will have one opportunity to retake the exam on the next STC Quarterly Exam date.

More information on the MMAO Program can be found on the STC website at www.michigan.gov/statetaxcommission under the Assessor Certification and Education Tab.