



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

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GOVERNOR

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STATE TREASURER

Bulletin No. 6 of 2022
Assessor Certification
August 23, 2022

TO: All Certified Assessing Officers and Technicians

FROM: Michigan State Tax Commission

SUBJECT: Assessor Certification Requirements to Recertify for 2024

1. **2024 Continuing Education Requirements for Michigan Certified Assessing Officers (MCAO), Michigan Advanced Assessing Officers (MAAO) and Michigan Master Assessing Officers (MMAO):** In order to recertify for 2024, MCAO, MAAO and MMAO assessors must complete 16 hours of continuing education between November 1, 2022, and October 31, 2023. Assessing officers will need to complete the 2023 State Tax Commission Updates Course as part of these 16 hours. The 2023 State Tax Commission Updates Course can be completed in-person or through the STC Online Education Portal. In order to receive credit, courses must be approved by the Commission. Assessors can complete all 16 hours through approved online courses either through the STC Online Education Portal or through an online course approved by an outside organization.
2. **2024 Continuing Education Requirements for Michigan Certified Assessing Technicians (MCAT):** Michigan Certified Assessing Technicians must complete the 2023 State Tax Commission Updates Course in order to recertify for the 2024 renewal cycle (November 1, 2022 - October 31, 2023). The 2023 State Tax Commission Updates Course can be completed in-person or through the STC Online Education Portal. An individual certified at the MCAT level who is interested in advancing their assessing knowledge, may take additional approved assessing administration courses during the same renewal period that will not be input in the Commission's online CERTS System or result in continuing education credit being issued for recertification purposes.
3. **2024 Recertification Fees:** The recertification fee for MCAO, MAAO and MMAO assessing will remain at \$175 for 2024. The recertification fee for MCAT's will remain at \$50 for 2024. The deadline for submitting full payment to the Commission for recertification is December 31, 2023.
4. **Assessor Continuing Education Courses:** A list of courses approved for continuing education credit is available on the Commission's website. Continuing education courses for assessing officers are approved annually. Approvals begin November 1 and expire October 31.

Requests for course approvals are made by submitting Form 4738, *State Tax Commission Application for Assessor Continuing Education Course Approval*, found on the Commission's website. Courses are approved for even hours only and will not be approved for less than two (2) hours. All requests MUST be submitted 30 days prior to the start date of the course.

5. 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. Please check the approved course list prior to taking the course to ensure it is an approved course. If a course is not on the Commission's Approved Continuing Education Course list, Form 4738, and all required documentation may be submitted for review 30 days prior to the start date of the course. *As a reminder, continuing education hours cannot "roll over" to the next renewal cycle and assessing officers and technicians will not receive continuing education credit for the same course completed two years in a row.* For example: if an assessing officer completes the Principal Residence Exemption course through the STC Online Portal in September of 2021 (for the 2022 renewal cycle) the assessing officer cannot receive continuing education credit if they take the Principal Residence Exemption course again in May of 2022 (for the 2023 renewal cycle).

The State Tax Commission has issued pre-approval for International Association of Assessing Officers (IAAO), American Society of Appraisers (ASA), the Appraisal Institute (AI) and McKissock educational courses related to qualifying assessing topics.

The Commission has determined that Board of Review instruction is included within the levels of training to become a certified assessor and, therefore, Board of Review courses will not qualify for assessor continuing education credit.

6. **2023 Continuing Education and Recertification:** Continuing education requirements for the 2023 year were detailed in Bulletin 7 of 2021. A copy of Bulletin 7 of 2021 is available on the Commission's website (<https://www.michigan.gov/statetaxcommission>). Assessing officers and technicians who have not completed their continuing education requirements will be sent a reminder letter in August 2022.

All assessing officers who have completed their continuing education requirements must pay a fee of \$175 to recertify for the 2023 year. All technicians who have completed their continuing education requirements must pay a fee of \$50 to recertify for 2023. The deadline for submitting payment in full to the Commission for recertification is December 31, 2022 (postmarked is acceptable).

If payment in full is not made by December 31, 2022, a written delinquency notice will be provided along with notification that late payment (full payment along with a late fee of twice the regular renewal fee) can be made until March 1, 2023. If the full payment and late fee are not received (postmarked) by the Commission by the March 1, 2023 deadline, the assessing officer or technician will no longer be certified. Assessing officers will be required to recertify at the entry level and complete the required educational requirements to achieve certification. Technicians must retake the MCAT course and pass the MCAT exam for recertification. There is no additional appeal process after the March 1, 2023 deadline.

- 7. Escrow Policy:** The Commission's Escrow Policy allows an assessing officer or technician who experiences unforeseen medical circumstances, including serious illness of the Assessor or serious illness or death of an immediate family member, that affect the ability to complete their continuing education or pay their required fee by the deadline, the ability to request the Commission place their assessor certification in escrow until they are able to complete their recertification requirements.

A request may be submitted by an authorized representative, as necessary. Requests must be made in writing on or before March 1 of the year immediately following the expiration of their certificate utilizing Form 4819 and must include appropriate documentation of the special circumstances. A request to escrow a certificate must be made on an annual basis and expires December 31. Form 4819 and documentation can be emailed to State-Tax-Commission@michigan.gov. 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.

- 8. Accessing Continuing Education Portal:** <https://coned.mi-stc.org> is the link to the assessor online continuing education portal site. This site is only available to Michigan certified assessors and technicians. Log-in instructions were previously sent to all assessing officers and technicians. Anyone who is newly certified as a technician or MCAO will receive a separate email with log in instructions.

Questions regarding the assessor online continuing education portal site, particularly login questions and password reset requests, can be directed to the State Tax Commission via email at State-Tax-Commission@michigan.gov.

- 9. CERTS System:** Assessors are responsible for logging in their own completed approved continuing education course hours into the State Tax Commission's CERTS system (<https://sso.migov.net>). When logging course credit, the assessor will select the correct course, date, location, and upload proof of attendance that is provided by the sponsoring organization who held the course. The total number of hours remaining to be completed are listed on the assessor's profile page, as well as the completed classes that have been properly logged. To receive credit, the assessor must attend the entire continuing education course. Partial credit will not be given.

- 10. Contacts:** Staff is available to assist assessing officers with questions. The following are key contacts:

STC Main Number: 517-335-3429 (ext. 5)
STC Fax Number: 517-241-1650
STC Website: www.michigan.gov/statetaxcommission
STC Email: State-Tax-Commission@michigan.gov

PSD Main Number: 517-335-4410
PSD Fax Number: 517-241-2621