



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
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Bulletin No. 8 of 2023
Assessor Certification
August 22, 2023

TO: All Certified Assessing Officers and Technicians

FROM: Michigan State Tax Commission

SUBJECT: Assessor Certification Requirements to Recertify for 2025

- 2025 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 2025, MCAO, MAAO and MMAO assessors must complete sixteen (16) hours of continuing education between November 1, 2023, and October 31, 2024. Continuing education courses must be approved by the State Tax Commission (STC) for assessing officers to receive continuing education credit. Assessing officers will need to complete the 2024 State Tax Commission Updates Course **in addition to the 16 hours of continuing education**. The 2024 State Tax Commission Updates Course can be completed in-person or through the STC Online Education Portal.

Assessors can only complete eight (8) of the required 16 hours of continuing education through approved online courses. Online continuing education hours can be completed through the STC Online Education Portal or through an online course offered by an outside organization and approved by the STC.

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. **Individuals enrolled in a MCAO, MAAO, or MMAO educational program still must complete the 2024 State Tax Commission Updates course to recertify for 2025.**

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.

- 2025 Continuing Education Requirements for Michigan Certified Assessing Technicians (MCAT):** Michigan Certified Assessing Technicians must complete four (4) hours of continuing education for the 2025 renewal cycle (November 1, 2023 - October 31, 2024) to recertify for 2025. In order to achieve the required 4 hours of continuing education, Technicians have the option to complete any continuing education course

approved by the STC for assessing officers or an STC online continuing education course of their choice (**excluding** the *Learning the HP12C Calculator* course) offered 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 MiSuite System or result in continuing education credit being issued for recertification purposes.

- 3. 2025 Recertification Fees:** The recertification fee for MCAO, MAAO and MMAO assessing will remain at \$175 for 2025. The recertification fee for MCAT's will remain at \$50 for 2025. The deadline for submitting full payment to the Commission for recertification is December 31, 2024.

If payment in full is not made by December 31, 2024, a written delinquency notice will be provided to the assessing officer or technician. The notification will provide the recertification renewal fee along with the late payment penalty (late payment fee of the \$175 for assessing officers and late payment fee \$50 for technicians) can be made until January 31, 2025. If the full payment and late fee are not received (postmarked) by the Commission by January 31, 2025, the assessing officer or technician will be referred to the Assessor Discipline Advisory Committee.

In order to continue to serve in the capacity as an assessor of record for a local unit or equalization director for a county, the assessing officers must submit full payment of the certification renewal fee (\$175) and late payment fee of \$375 by March 1, 2025. Failure to submit the required payments will result in the lapse of the assessing officer's certification. Property Services Division staff will notify all county and local units impacted if the necessary payments are not received by March 1, 2025.

Assessing officers or technicians referred to the Assessor Discipline Advisory Committee for failure to pay their certification fee may be required pay additional late fees by January 31, 2025 may be required to participate in one or more continuing education courses, retake the MCAT course, recertify at the entry level and complete the required educational requirements to achieve certification, and/or any other disciplinary action recommended by the Assessor Discipline Advisory Committee.

- 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. 2024 Continuing Education and Recertification:** Continuing education requirements for the 2024 year were detailed in Bulletin 6 of 2022. A copy of Bulletin 6 of 2022 is available on the Commission's website (<https://www.michigan.gov/statetaxcommission>). Assessing officers and technicians who have not completed their continuing education requirements or the 2023 STC Update class will be sent a reminder notice in September 2023.

All assessing officers who have completed their continuing education requirements must pay a fee of \$175 to recertify for the 2024 year. All technicians who have completed their continuing education requirements must pay a fee of \$50 to recertify for 2024. The deadline for submitting payment in full to the Commission for recertification is December 31, 2023 (postmarked is acceptable).

If payment in full is not made by December 31, 2023, a written delinquency notice will be provided to the assessing officer or technician. The notification will provide the recertification renewal fee along with the late payment penalty (late payment fee of the \$175 for assessing officers and late payment fee \$50 for technicians) can be made until January 31, 2024. If the full payment and late fee are not received (postmarked) by the Commission by January 31, 2024, the assessing officer or technician will be referred to the Assessor Discipline Advisory Committee.

In order to continue to serve in the capacity as an assessor of record for a local unit or equalization director for a county, the assessing officers must submit full payment of the certification renewal fee (\$175) and late payment fee of \$375 by March 1, 2024. Failure to submit the required payments will result in the lapse of the assessing officer's certification. Property Services Division staff will notify all county and local units impacted if the necessary payments are not received by March 1, 2024.

Assessing officers or technicians referred to the Assessor Discipline Advisory Committee for failure to pay their certification fee may be required pay additional late fees by January 31, 2024 may be required to participate in one or more continuing education courses, retake the MCAT course, recertify at the entry level and complete

the required educational requirements to achieve certification, and/or any other disciplinary action recommended by the Assessor Discipline Advisory Committee.

- 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. MiSuite System:** Assessors are responsible for logging in their own completed approved continuing education course hours into the State Tax Commission's MiSuite 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