



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

DATE: October 20, 2020

TO: Assessors and Local Unit Officials

FROM: Members of the State Tax Commission

SUBJECT: P.A. 660 of 2018 Board of Review and Support Staff Required Training

P.A. 660 of 2018 requires the State Tax Commission audit to ensure that support staff and Boards of Review are participating in training.

Sec. 10g. (1) Pursuant to subsection (2), on and after December 31, 2021, the state tax commission shall audit the assessing districts in this state to determine if they do all of the following:

(f) Ensure that its support staff is sufficiently trained to respond to taxpayer inquiries, require that its assessors maintain their certification levels, and require that its board of review members receive board of review training and updates required and approved by the state tax commission .

In accordance with this requirement, the State Tax Commission is issuing the following requirements:

1. Support staff who are certified will be required to complete their annual continuing education requirements in order to satisfy this audit requirement. Proof of completion and the required form 5730 should be attached to the Assessor's Certification of the Assessment Roll and maintained with local unit records.
2. Beginning in 2022, uncertified support staff will be required to complete training at least once every two years on key updates to assessing in order to meet this audit requirement. This training will be offered in person by the State Tax Commission and online. Proof of completion and the required form 5730 should be attached to the Assessor's Certification of the Assessment Roll and maintained with local unit records.
3. Beginning in 2022, Board of Review members will be required to complete Board of Review training at least once every two years in order to meet this audit requirement. This training will be offered in person by the State Tax Commission, or by outside organizations with State Tax Commission approval and use of State Tax Commission approved materials, and online. Proof of completion and the required form 5731 should be attached to the Board of Review's Certification of the Assessment Roll and maintained with local unit records.