



**Example:**

- STC begins audits in **2022**.
- Assessing District A (township) receives Initial Notice of Noncompliance in **May of 2022** and develops 1-year Corrective Action Plan.
- STC conducts Initial Follow-up Review in **July of 2023**, which results in 2nd Notice of Noncompliance.
- Rather than contract with Designated Assessor, Assessing District A chooses to share a level 3 assessor with Assessing District B (city or township).
- STC conducts 2nd Follow-up Review in **August of 2024**.
- If Assessing District A receives a Notice of Substantial Compliance, it must remain in substantial compliance for the next 4 years.
- If Assessing District A receives a 3rd Notice of Noncompliance, it must utilize Designated Assessor for a minimum of 5 years.

\*For districts with 2-year Corrective Action Plans, Initial Follow-up Review would occur in Calendar Year 3 and a 2nd Review, if needed, would occur in Calendar Year 4

\*\*District may share an assessor with another district