

**State Tax Commission
Michigan Advanced Assessing Officer (MAAO)
Program Summary**

The State Tax Commission (STC) offers two paths to certification at the MAAO Level. **Individuals must hold MCAO certification for one year prior to beginning the STC online/lecture hybrid program or the Self-Paced courses.**

Path 1 – State Tax Commission Online/Lecture Hybrid MAAO Program:

The online/lecture hybrid program is a one year program. MAAO instructors work with students and conduct eight classroom instruction sessions (including USPAP for Michigan Assessors) held on Saturdays from 8:00am to 5:00PM. The sessions are held at the end of each chapter and specifically relate to each area of study. Program instruction focuses on providing students with the necessary knowledge to successfully achieve MAAO certification. In order to sit for the exam to obtain certification, student participation, completion of online work and attendance at all classroom sessions is mandatory.

The MAAO program is offered by the State Tax Commission twice a year in April and October at a cost of \$1,000. Applications will be accepted annually for the April program from January 2 through February 1. Applications will be accepted annually for the October program from July 1 through August 1. Incomplete applications are returned unprocessed. Each program will be limited to a maximum of 35 students.

Path 1 – Examination and Certification:

MAAO certification is achieved by passing seven, multiple choice question exams given online following each chapter.

Students must achieve 75% on each of the seven exams. Students who obtain a passing score on all seven exams will be issued their MAAO certificate.

Any student who achieves below 75% on any exam may retake that exam. The retake opportunity is limited to one retake, offered online at the date specified on the program schedule. If after the retake opportunity a student has failed to pass all seven exams, they can pursue the self-paced option or reapply to a future online/lecture hybrid program.

Students **will be** given self-paced credit for any exam they have passed through the one year program and will not have to repeat those courses.

Path 2 – MAAO Self-Paced Courses:

MAAO self-paced courses are offered through the State Tax Commission as online/lecture hybrid classes or through approved outside organizations. Students must complete eight individual courses, which includes a USPAP course. Examples of qualifying USPAP courses include: McKissock 7 hour online and the STC Sponsored USPAP for Michigan Assessors 8 hour class.

The State Tax Commission requires students to take Principles of Appraising, then Statistics and then Basic Income, in that order, prior to taking any of the other required courses.

Students do not register for the Self-Paced Program and are not under any time limit to complete the classes.

Outside organizations are required to utilize STC course material approved by the State Tax Commission in accordance with MCL 211.10c as part of their instruction. Except for USPAP, in order to obtain MAAO certification, students must take the STC courses. **Credit cannot be given for any courses that do not use the STC course material, including college courses.**

Questions regarding approval of a course can be addressed by calling (517) 335-3429, select option 4 or by emailing the State Tax Commission at State-Tax-Commission@michigan.gov.

Path 2 –Examination and Certification:

MAAO certification is achieved by passing the 50 multiple choice question exam for each of the seven tested self-paced courses: Principles of Appraising, Statistics, Basic Income, Commercial & Industrial Valuation, Land Value Determinations & ECF, Equalization & Data Collection and Property Tax Administration.

Students must achieve 75% on each self-paced course exam in order to receive MAAO self-paced course credit. Receipt of self-paced course credit can be verified on the *MAAO Self-Paced Course Credit Report* published to the STC website. Students who successfully complete all seven self-paced course exams and their USPAP requirement will be issued their MAAO certificate.

Students who take a self-paced course offered directly from the State Tax Commission and fail a self-paced course exam will receive one retake opportunity at a date and time specified in the Course Outline.

Students who take a self-paced course from an approved outside organization and fail a self-paced course exam **will not** receive a retake opportunity and will have to repeat the course and pass the exam in order to receive course credit.

STC Education Contact:

Please call (517) 335-3429 and select option 4 for assistance and information regarding Michigan Advanced Assessing Officer education and certification or by emailing the State Tax Commission at State-Tax-Commission@michigan.gov.