

**State Tax Commission
Michigan Master Assessing Officer (MMAO)
Certification Program Summary**

STC Michigan Master Assessing Officer Program:

The MMAO Program is open to any individuals who has completed one year of assessment administration experience after obtaining their MAAO certification.

The MMAO program is a comprehensive one-year program. The program begins four classes offered in six week online/lecture hybrid sessions: Advanced Market, Advanced Income, Advanced Depreciation and Highest and Best Use and Final Reconciliation. The classes build on each other with the goal of supplying the knowledge to prepare the appraisal report and to ensure success as an MMAO assessor. These classes are not tested.

At the end of the 24 weeks, candidates will attend a one-day classroom session during which they will meet with their panel members and receive information on how to write their appraisal report. Candidates will bring with them their subject property for approval by the panel. The appraisal report is not a case study and is not a demonstration narrative. It includes: a description of the subject, area analysis, highest and best use analysis, the three approaches to value and a final reconciliation. To aid the candidates moving through the process a sample appraisal report and a Word document Standard Appraisal Report Template will be supplied.

From week twenty-five to week thirty-four the candidates will work on their appraisal report.

During week thirty-five, the candidates will return for a one-day meeting with their panel. During this meeting, the panel will supply feedback to the candidates. The panel will review data and any work completed by the candidate. If there is a critical error, the panel will collaborate with the candidate on correction of that error.

From week thirty-six to week forty-five the candidates will finish their appraisal report. The panel will supply specific feedback. Candidates may resubmit their appraisal report two times for regrading. The student must receive 75% to move to the final exam.

Student will take a final written exam. This exam will cover appraisal principles and assess the Candidates overall knowledge. Candidates will have one retake opportunity and must receive 75% to pass.

MMAO Certification: Candidates who achieve a minimum score of 75% or higher on the Appraisal Report and 75% or higher on the Written Exam will be awarded MMAO certification.

Application Process: The program will be offered in October of each year at a cost of \$1,000. Applications are accepted for the October Program from July 1 to August 1. Without exception, incomplete applications are returned unprocessed. All candidates who send a complete application and have met all pre-program requirements will be accepted into the program. Written notification will be supplied two weeks after the deadline. There are no minimum or maximum number of candidates needed to offer the MMAO Program.

STC Acceptance & Waiver of Previous Projects/Education:

The Commission also offers a waiver of current MMAO educational requirements based upon specific completion of earlier projects and education.

Individuals who are currently certified as a Michigan Advanced Assessing Officer and who hold the CAE designation from the International Association of Assessing Officers (IAAO) or the Ad Valorem/Mass Appraisal – General designation from the American Society of Appraisers (ASA) and can demonstrate the designation was achieved by completing requirements directly with and through IAAO or ASA and that no other forms of waivers or reciprocity was provided through that organization in order to achieve the designation, may apply for an Acceptance and Waiver of Previous Project/Education.

Individuals who are not certified as an assessing officer in Michigan but who hold the CAE designation from the International Association of Assessing Officers (IAAO) or the Ad Valorem/Mass Appraisal – General designation from the American Society of Appraisers (ASA) and can demonstrate the designation was achieved by completing requirements directly with and through IAAO or ASA and that no other forms of waivers or reciprocity was provided through that organization in order to achieve the designation, may also apply for an Acceptance and Waiver of Previous Project/Education.

Individuals who meet either of these requirements must send an application to the State Tax Commission and supply documentation proving the designation is current, is held in good standing and was achieved through the organization as needed.

Upon verification of qualification, the applicant will be supplied the *Guide to Michigan Assessing* at no cost and will be scheduled to take the Michigan Property Tax Administration Exam on a STC Quarterly Exam date. Individuals who pass the exam with a score of 75% or higher will be issued MMAO certification. If a score of 75% or higher is not achieved on the exam, the individual will have one opportunity to retake the exam on the next STC Quarterly Exam date. If a passing score is not obtained on the retake exam, options are exhausted, and certification may be further pursued by completing the Path 1 requirements.

STC Education Contact:

Please call (517) 335-3429 and select option four for help and information about Michigan Master Assessing Officer education and certification by emailing the State Tax Commission at State-TaxCommission@michigan.gov.