

**STATE ASSESSORS BOARD  
POLICIES/PROCEDURES**

**Multiple Unit Certification Level Changes**

**Adopted: January 7, 2009**

**Effective: January 7, 2009**

**Purpose:** The State Assessors Board annually sets the certification levels for individual Townships, Cities, and Counties in the state. The certification level documents established by the Board for this purpose specify the (equivalent) state equalized value amounts which may lawfully be certified by each level of assessing officer. The certification level documents established by the Board also state that

- When an assessor is responsible for more than one unit of government, the certification level for those units of government must be measured by using the combined state equalized value of all units for which that assessor is responsible.
- When an equalization director is responsible for more than one County or for one or more Counties and one or more local assessment units located outside the County, the certification level required of the equalization director must be measured by using the combined state equalized value of all of the Counties and local assessment units for which that individual is responsible.

State Assessors Board Administrative Rule 37 (R 211.437) states that “An individual assessing officer who is certified at level 1, level 2, or level 3 shall not assess, in total, property with state equalized values in excess of that which is annually determined by the board to be the maximum equalized values for a unit requiring a level 1, level 2, or level 3 certified assessor respectively.”

The purpose of this policy is to prescribe a standardized, impartial treatment for situations where an assessing officer certifies value for multiple Townships, Cities, Counties, or a combination thereof and (due solely to an increase in the combined state equalized value of the units) the certification level of those **same** governmental units increases from one year to the next.

**Policy/Procedure:** In situations where an assessing officer is responsible for certifying value for multiple governmental units (i.e., Townships, Cities, Counties, or a combination thereof) and the certification level of those **same** governmental units increases from one year to the next due solely to an increase in the combined state equalized value of the units, the increased certification level of those governmental units will not become effective until 18 months after notice is sent to the assessing officer and the governmental units involved.

**Example:** An assessing officer is certified at level 3 and is the assessor of record for 7 Townships and a small City for 2009. Individually, these 8 units of government would each need to be certified by a level 2 assessing officer based on their individual (equivalent) state equalized values. Based on the certification levels established by the State Assessors Board for 2009, however, an assessing officer must be certified at level 3 to certify the combined state equalized value of these 8 governmental units. For 2010, the same assessing officer is still certified at level 3 and still certifies the assessment rolls of these same 8 units of

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government. For 2010, based on the certification levels established by the State Assessors Board, the combined state equalized value of these 8 governmental units is such that it falls into the range established for level 4 assessing officers. In this situation, a notice will be sent as soon as practicable to the assessing officer and the governmental units involved and the certification level of the assessing officer certifying value for these 8 governmental units will not be required to increase to level 4 for 18 months from the date of the notice. If the notice is sent in August of 2010, a level 3 assessing officer may certify the assessment rolls of those same 8 governmental units in 2011. February of 2012 is 18 months after August of 2010. In March of 2012, if this assessing officer is still certifying the assessment rolls of these 8 governmental units, that assessing officer would need to be certified at level 4 or that assessing officer will exceed his or her certification authority.

A report showing the units of government for which each assessing officer certifies value will be published to the State Assessors Board Website annually. **The State Assessors Board considers it the responsibility of each governmental unit to communicate with its assessor or equalization director and to be certain that he or she will hold the proper certification level to be able to certify value for the governmental unit for the upcoming assessment year along with any additional governmental units for which he or she also certifies value.** It is the responsibility of each assessing officer who certifies value for multiple units of government to be certain that he or she does not exceed his or her certification authority, just as it is for assessing officers who certify value for a single unit of government. Assessing officers who exceed their certification authority are subject to the Board's policy/procedure on over-certification.

This policy/procedure on multiple unit certification level changes does **not** apply to situations where an assessing officer takes on additional (or different) units of government from one year to the next. In such cases, the combined (equivalent) state equalized value of all the units will be used to establish the certification level required of the assessing officer and there will be no 18-month grace period allowed.

**Example:** An assessing officer is certified at level 3 and is the assessor of record for 7 Townships and a small City for 2009. Individually, these 8 units of government would each need to be certified by a level 2 assessing officer based on their individual (equivalent) state equalized values. Based on the certification levels established by the State Assessors Board for 2009, an assessing officer must be certified at level 3 to certify the combined state equalized value of these 8 governmental units. For 2010, the same assessing officer is still certified at level 3 and still certifies the assessment rolls of these same 8 units of government. Based on the certification levels established by the State Assessors Board for 2010, the combined state equalized value of these 8 governmental units is such that it still falls into the range established for level 3 assessing officers. For 2010, however, the assessor officer has also chosen to become the assessor of record for a ninth local unit of government and the combined state equalized value of these 9 governmental units is such that it falls into the range established for level 4

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assessing officers. In this situation, if the assessing officer signs the assessment rolls for 2010 of all 9 governmental units, the assessing officer will have exceeded his or her certification authority for 2010. The assessment rolls of all 9 governmental units will be considered by the State Assessors Board not to have been properly certified and the State Tax Commission will be informed of the circumstances so that the Commission may take whatever action it considers appropriate under Michigan Compiled Law 211.10f. The State Assessors Board will also take action under its over-certification policy/procedure with respect to the certification of the assessing officer who exceeded his or her certification authority.