

## Assessor

MCL 41.61 permits a township board to provide for the appointment of an assessor.

The supervisor is the chief assessing officer of the township, responsible for the assessing function. If the supervisor is an assessor certified at the proper level for the township, then he or she is also the assessor. Even if not certified, the supervisor is still the chief assessing officer. Additional assessors are subordinate to the supervisor.

If the supervisor is not a certified assessor, or has not received a conditional six-month certification, the township board must employ an assessor certified at the proper level to perform the assessing functions and sign the assessment roll.

If no assessor is retained, the county tax or equalization department or the State Tax Commission shall perform the assessment functions and prepare the assessment roll at the township's expense.

If the assessor is not the township supervisor, he or she is a township employee compensated as determined by the township board. The township supervisor may only receive compensation for the assessing function through the salary of the supervisor's office.

### **Conditional Certification**

A newly elected supervisor who is not a certified assessor but plans to serve as the township's assessor may obtain a conditional certification for the first six months of a township term. The township board must be willing to submit a letter to the State Assessors Board requesting that a conditional certification be awarded, and the supervisor must complete and mail the certification application, a filing fee, and a statement detailing the course of study he or she plans to pursue to obtain permanent certification.

The State Assessors Board may not grant a conditional certification if: (1) the supervisor waited longer than six months from the beginning of the term to request certification, (2) the township has received conditional certification in the last four years, or (3) the township's state equalized valuation exceeds \$125 million.

If certification is awarded, MCL 211.10d states that the township must assume the cost of training course fees and recognized travel expenditures. To continue the assessment function after the first six months of the term, the supervisor must pass the required State Assessors Board test(s) to attain the proper level of certification for the township.