

## **Earning the ASA's Ad Valorem/Mass Appraisal Designation A New Member's Perspective**

***By Kristen M. Sieloff, ASA, MMAO(4), MCPPE***

Early in 2006 I became very active within various organizations in the State of Michigan, primarily the Macomb Assessors Organization and the Michigan Assessors Association. I became involved with the development and instruction of several courses toward assessor certification, while meeting and getting to know my peer professionals who were doing the same. Throughout this period of personal professional growth, I became aware that a number of my peers held ASA designations, including two former Michigan Tax Tribunal judges, one of the members of the State Assessor's Board, a local assessor within my county, and a county equalization director. Not really knowing much about this designation or what it meant, I sought out a few of these individuals to inquire what the American Society of Appraisers was really about.

What I learned from these individuals is that members of this organization demonstrate an extremely high level of professionalism, which really sparked my interest and ultimately became my main motivation in working toward obtaining an Accredited Senior Appraiser designation.

What I found to be most interesting is the unique structure of the American Society of Appraisers (ASA), in that it recognizes multiple valuation disciplines. My background up to this point had only been in the mass appraisal of real and personal property for taxation purposes. It didn't take too long for me to realize how being able to network with members of disciplines such as real property, machinery and equipment, personal property, and business valuation could be a huge asset to me in my quest for personal growth within my profession, as well as helping me to gain a more complete perspective in the development of property value estimates within my local jurisdiction. Not to mention the valuation resources which would suddenly become available to me.

After I became a member of the Oakland County Association of Assessing Officers, I began to see different classes being offered and cosponsored with the Detroit Chapter of ASA. These were excellent opportunities for me to gain first-hand experience with the type of educational programs available through ASA while at the same time receiving the required hours of renewal credit toward assessor certification. The courses also provided confirmation of what ASA members had been telling me all along about their organization... ASA is a highly regarded group of valuation professionals dedicated to the education and certification of its members by demanding compliance with the highest levels of professional and ethical standards. As I've now gone through the accreditation process, I think I can say this is due in great part to the level of

commitment by the national staff. Everyone I've had the pleasure of dealing with has been extremely knowledgeable and more than helpful when answering all of my many questions.

At their April 2012 meeting, I read in the minutes that the Michigan State Tax Commission had a discussion on the ASA's new designation requirements which provided waivers of education, experience and project requirement if a person held the MCAO, MAAO and/or MMAO certification. Michigan assessors put in a lot of time and effort to attain our assessor certification, so that was really great news for me. As I've indicated before, when I was researching the other designations in the appraisal field, one of the biggest hurdles for me was having to, in a sense, start from scratch to be able to attain them. So besides all the other great things about this organization which make it stand out from all the rest, the designation requirement changes immediately set ASA above them for me, and I couldn't wait to start the candidacy process.

The process was relatively straight forward. I made application to be a candidate in December, and had to provide proof that I held the Michigan Master Assessing Officer certificate. I had taken a USPAP course fairly recently so I was able to use that toward the USPAP requirement. I then had to take the online ethics exam. Once I met those requirements, the only thing left was the eight hour comprehensive exam, which I took in early February. After I learned I passed, I requested to advance to ASA designation status. The entire process was very smooth and efficient. It only took about two months from the date I filed for candidacy to the date I received my ASA designation.



Jason LeRoy, ASA, President of Detroit Chapter Presents Kristen Sieloff, ASA, MMAO(4) with her ASA in Ad Valorem/Mass Appraisal



Ron Prat, ASA, Vice President of Detroit Chapter congratulating Kristen Sieloff, ASA, MMAO(4) on her earning her designation, the 1<sup>st</sup> for the designation and in the In the general specialty

### **Editor's Note**

**Kristen Sieloff, ASA, MMAO(4)** will be presenting at the 2013 International Appraisers Conference in San Antonio on Ad Valorem/Mass Appraisal of High-End Valued Residential Properties and the Particular Valuation Elements Involving Non-Residential Income Producing Properties for Property Tax Purposes

This session will provide an overview of the characteristic analysis of high-priced residential homes, the different methods of categorization when estimating value using mass appraisal, as well as limited examples of non-residential property considerations. We will also discuss valuation elements for non-residential properties that are often overlooked including the differences between allowable versus non-allowable expenses and loading the overall rate with the proper proportion of a property's effective tax rate.

Please plan on attending this program and introduce yourself to Ms. Sieloff.



### **About the Author**

**Kristen M. Sieloff, ASA, MMAO(4), MCPPE** is a certified instructor for the Michigan State Tax Commission, a division of the Michigan Department of Treasury. She has developed and taught classes for organizations involving valuation principles, procedures, applications, as well as preparing expert valuation reports for court use. She has lectured to a variety of professional organizations including the Oakland County Association of Assessing Officers, Great Lakes Chapter Appraisal Institute, as well as the Michigan Assessors Association.

She served several years as an officer of the Macomb Assessor Organization, including serving as President. She is the 2013-14 Secretary/Treasurer for the Detroit Chapter ASA. Ms. Sieloff holds the Michigan Master Assessing Officer(4) certification, Michigan's highest assessment certification, and Michigan's Personal Property Examiner certification. She has testified before local boards of review and the Michigan Tax Tribunal. She currently serves as Director of Assessing at the Charter Township of Independence, <http://www.twp.independence.mi.us/>. She can be reached for further comment by telephone at 248.922.6219 or by email at [ksieloff@indetwp.com](mailto:ksieloff@indetwp.com).