

JOB CLASS: Tax Equalization Director

JOB CODE:

FUNCTIONAL TITLE: Tax Equalization Director

REPORTS TO: County Board of Commissioners

FLSA STATUS: Non Exempt

APPROVED BY:

DATE: July 21, 2020

PRIMARY PURPOSE: Under administrative direction, plans, organizes, directs, and coordinates activities of the county's tax equalization office: develops computerized valuation systems; provides technical advice to township, district, and city governing boards as well as local assessors; appraises real and personal property to determine fair value and assesses taxes in accordance with prescribed scheduling.

ESSENTIAL FUNCTIONS : (Fundamental Job Duties)

- E1. Obtain and maintain state certification as county director of tax equalization.
- E2. Conduct training programs in property valuation and assessment techniques and practices, such as state certified program for township and city assessors. May develop such programs.
- E3. Monitor the certification of township and city assessors so that all assessors will be certified in a timely manner and maintain their certification.
- E4. Call upon and confer with the township, district, and city assessors and local equalization boards and give them necessary instructions and directions as to their duties under the laws of this state, to the end that a uniform assessment of all taxable real property in the county will be attained.
- E5. Assist and instruct local assessors in the preparation and proper use of land maps and record cards, and in proper classification of real property, and in the determination of property standards of value.
- E6. Assist and instruct local assessors in the preparation of their assessment books and note errors before the books are delivered to the county auditor.
- E7. Manage the maintenance of current valuation records and computations, manage the review and analysis of valuation records for assessment defense.

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Essential Functions (continued)

- E8. Assumes the duties and responsibilities of township assessor for unorganized townships. Succeeds to the duties and responsibilities of township and city assessor for those townships and cities that, at their option, by resolution of the governing board, choose not to employ a local assessor.
- E9. Determines the relative value of Ag land for each assessment district within the county based upon a comparison to the county average value certified by the State Tax Commissioner.
- E10. Responsible for monitoring movements of mobile homes in county as well as administering the taxation of such mobile homes; collection of delinquent taxes; and submitting reports.
- E11. Spot check all property assessment to verify equalization in all districts.
- E12. Analyze and verify sales information received from the State Board of Equalization and in conjunction with the county commissioners analyze and verify sales samples and make a report to the State Supervisor of Assessments as to the value of using such sales in the assessment Sales Ratio Study.
- E13. Cooperate with the State Supervisor of Assessments Office in making appraisals to supplement the Assessment Sales Ratio Study where the number of sales samples are insufficient for making a study.
- E14. Prepare the preliminary abstract of assessment for the review of the County Board of Equalization and shall give such board every possible assistance to enable it to perform its duties. Also shall furnish the board with all necessary charts, tables, comparisons and data which it requires in its deliberations and shall make whatever investigations the board may desire.
- E15. Investigate and make a report to the board of county commissioners of all "Applications for Abatement and Refund of Taxes" which are presented to the board for its action.
- E16. Be available during working hours for any taxpayer of the county to confer with regarding individual assessments at such time as is mutually agreed upon by the Director of Tax Equalization and the taxpayer.

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Essential Functions (continued)

- E17. Utilize computerized systems for valuation of agricultural property which includes digitized mapping system for agricultural assessment utilizing detailed soils information. Work with Auditors office personnel on splits or combinations of agricultural properties completing the area and valuation portion of such changes. Mail revised Ag land data sheets to new owners.
- E18. Update Ag land worksheets in fire file on monthly basis.
- E19. Update Residential and Commercial property files annually.
- E20. Update City maps when splits or combinations of unplatted properties occur.
- E21. Interpret laws of the state, formulate policies and coordinate assessments.
- E22. Inspect property and consider factors such as current market value, location of property, and building or replacement cost to make property appraisals.
- E23. Confer with taxpayers who have concerns about the process of evaluating their properties, whether in office or by phone.
- E24. Mail and record returned Farm Residence Exemption Applications for all farmsteads in the county.
- E25. Fulfills any other duties or responsibilities relating to assessments of this county which the board of County Commissioners may delegate.
- E26. Prepare notice of increase letters for proposed changes to be made at the county equalization meeting and present them to the auditor's office by May 15 of each year.
- E27. Must attain knowledge of the digitized mapping system in order to complete the property splits and combinations for all parcels at the county level.
- E28. Notify the auditor's office when the incumbent will be out of the office.
- E29. Act as the County Planning and Zoning Administrator.

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SKILL

EDUCATION:

Equivalent to high school graduate. A job-related 4-year college/university degree, supplemented by courses in public administration, business administration, economics, accounting, property appraisal techniques and valuation principles would be helpful. Eligibility for and/or possession of a professional designation from the state or recognized professional organization such as certified tax director or certified right-of-way appraiser. Requires thorough computer knowledge as major portion of information pertaining to the position is contained in computer programs. A valid state driver's license.

EXPERIENCE:

Three or more years of professional and management experience in real estate valuation and appraisal. Experience working with ag land descriptions and delineating and determining acreages for irregular shaped parcels with metes and bounds descriptions as well as straight quarter sections of land.

COMPLEXITY:

This job requires a relationship between the incumbent and data which is most characterized by: coordinating or determining time, place, and sequence of operations, or action to be taken on basis of analysis of data. Rating someone at the coordinating level always means that they are coordinating the activities of other people as well as their own.

This job requires a relationship between the incumbent and people which is most characterized by: negotiating or exchanging ideas, information and opinions with others to formulate policies and programs and/or to arrive jointly at decisions, conclusions, or solutions to problems. Negotiating implies 2 or more people involved.

This job requires a relationship between the incumbent and things which is most characterized by: handling or using body members, hand tools, and/or special devices to work, move, or carry objects or materials and involving little or no latitude for judgment with regard to attainment of standards or in selecting appropriate tools, objects or materials. The director closely follows instructions in selecting tools, and material as well as in doing the work.

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EFFORT

MENTAL DEMANDS:

The reasoning demands in this job or most characterized by: applying principles of logical or scientific thinking to define problems, collect data, establish facts, and draw valid conclusion; interpreting an extensive variety of technical instructions; dealing with several abstracts and concrete variables.

The mathematical demands in this job are most characterized by: computing valuations, computing acreages, discounts, interest, ratio, proportion, and percentages.

The language demands in this job are most characterized by: reading financial reports and legal documents; speaking at a level that is conversant in the theory, principles and methods of effective and persuasive speaking, voice and diction, phonetics, discussion and debate.

PHYSICAL DEMANDS:

The physical demands in this job are most characterized by: Driving motor vehicle to site of appraisal or spot check; Walking - moving on foot to measure structures; Climbing - ascending or descending stairs; Seeing – depth perception, three dimensional vision. The ability to judge distance and space relationships so as to see objects where and as they actually are; Sitting on a regular basis in office; Eye/hand coordination to operate job-related equipment such as PC, related software, and calculator; Hearing - perceiving the nature of sounds by ear; Reaching - extending the hands and arms in any direction.

Overall the fundamental job duties require physical exertion which is most characterized by: Sedentary to light work or lifting 10 to 20 pounds maximum and occasionally lifting and/or carrying. Although a sedentary job is defined as one which involves sitting, a certain amount of walking and standing is often necessary in carrying out fundamental job duties.

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RESPONSIBILITY

DECISION MAKING:

Plans, organizes, directs, and coordinates activities concerning real estate valuations and appraisals where citizen and public relations are important. Determines real and personal property values for tax purposes. Accuracy is important to avoid errors that may result in loss of property tax revenue, damage to citizen or public relations, or potential litigation. Substantial monetary responsibility.

CONTACTS:

Requires frequent contacts with public officials, attorneys, legislators, and taxpayers to exchange sensitive, controversial information. Citizen and public relations are important. Provides technical advice to township, district, city, and local assessors.

SUPERVISION OF OTHERS:

Applies human resource policies and practices to attract, retain and motivate staff and county assessors.

SUPERVISION RECEIVED:

Receives administrative direction from representatives of State Tax Department. Develops objectives for area(s) of responsibilities. Establishes major administrative unit or departmental policies and procedures and performance standards. Accountable for department or unit end results. Almost total position autonomy. Exempt employee (such as an executive) under the provisions of FLSA.

WORKING CONDITIONS

ENVIRONMENT:

Works inside under usual office conditions on a regular basis. Frequently exposed to outside elements such as cold, heat, snow, and ice when carrying out appraisal and assessment duties.

HAZARDS/STRESS:

Accident and health hazards are of some concern. The requirement to travel to and from the appraisal sites creates potential for accidents as do neglected structures when physically viewing such structures. Frequent public pressure and stress due to sensitive, controversial nature of recommending and implementing tax assessments.